SUPREME COURT OF THE UNITED STATES.

No. 207.

SAMUEL B. LOCKE, PLAINTIFF IN ERROR,

vs.

THE UNITED STATES.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF MAINE.

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1 UNITED STATES, *ss*:

The President of the United States to the judges of the Circuit Court holden in and for the district of Maine, greeting:

Because that in the record and process, and also in the rendering of judgment in a suit before you, or some of you, which was determined in our Circuit Court of our district of Maine, holden at Portland, within and for our said district of Maine, on the twenty-third day of April, in the year of our Lord one thousand eight hundred and sixty-seven, to wit: On the nineteenth day of August, of the same year, by adjournment, between Samuel B. Locke, of Boston, in the district of Massachusetts, plaintiff in error, and the said United States of America, defendant, (in which suit the said plaintiff in error sought to reverse the judgment rendered in a suit lately determined in the District Court for said Maine district, in which the said United States were complainants by libel of information against eight hundred and thirty-nine pounds of lead, &c., whereof the said Samuel B. Locke was claimant,) a manifest error has intervened to the great damage of the said Samuel B. Locke, as in his complaint has been stated. And as it is just and proper that the error, if any there be, should be corrected in due manner, and that full and speedy justice should be done to the parties aforesaid in this behalf, you are hereby commanded, that, if judgment thereof be given, then under your seal you do distinctly and openly send the record and process in the suit aforesaid, with all things concerning the same and this writ,

2 so that you have the same before the chief justice and the associate justices of the Supreme Court of the United States on the first Monday of December next at Washington, being the present seat of the national government, that the record and process aforesaid being inspected, they may cause to be done thereupon what of right ought to be done.

Witness the Honorable Salmon P. Chase, esquire, chief justice of the said Supreme Court, at Washington aforesaid, this twenty-eighth day of August, in the year of our Lord one thousand eight hundred and sixty-seven.

GEO. F. EMORY, *Clerk.*

Allowed by:

NATHAN CLIFFORD,
Associate Jus. Sup. Court U. S.

3 UNITED STATES OF AMERICA, *District of Maine, ss*:

To the United States of America, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at Washington on the first Monday of December next, pursuant to a writ of error filed in the clerk's office of the Circuit Court of the United States fort he district of Maine, wherein Samuel B. Locke, of Boston, in the district of Massachusetts, is plaintiff in error, and you are defendant in error, to show cause, if any there be, why the judgment in the

said writ of error mentioned should not be corrected, and speedy justice should not be done to the parties in that behalf.

Witness the Honorable Salmon P. Chase, chief justice of the Supreme Court of the United States, this twenty-eighth day of August, in the year of Lord one thousand eight hundred and sixty-seven.

NATHAN CLIFFORD,
Associate Jus. Sup. Court U. S.

4 Know all men by these presents, that we, Samuel B. Locke, of Boston, in the district of Massachusetts, as principal, and Oliver H. Lord, of Somersworth, county of Strafford, New Hampshire, and John N. Devereaux, of Charlestown, county of Middlesex, and district of Massachusetts, are holden and stand firmly bound and obliged unto the United States of America in the full and just sum of thirty thousand dollars, to be paid unto the said United States of America, to which payment well and truly to be made we bind ourselves, heirs, executors, and administrators, firmly by these presents. Sealed with our seals, dated the twenty-eighth day of August, in the year of our Lord one thousand eight hundred and sixty-seven.

The condition of this obligation is such, that whereas, Samuel B. Locke, of Boston, in the district of Massachusetts, hath sued out a writ of error to the Supreme Court of the United States, to reverse the judgment rendered in an information in behalf of the United States, against a lot of iron, rags, &c., on the nineteenth day of August aforesaid, of which said Samuel B. Locke was claimant.

Now, therefore, if the said Samuel B. Locke, plaintiff in error, shall prosecute his said writ of error to effect, and answer all damages and costs if he shall fail to make his plea good, then this obligation shall be void, otherwise the same shall be and remain in full force and virtue.

Signed, sealed, and delivered in presence of—

[L. S.] SAMUEL B. LOCKE.
[L. S.] OLIVER H. LORD.
[L. S.] JNO. N. DEVEREAUX.
EDWIN T. NASH.

Approved.

NATHAN CLIFFORD,
Asso. Jus. Sup. Court. U. S.

A true copy of the original on file.
Attest.

GEO. F. EMORY,
Clerk Cir. Ct. U. S.

5 MAINE DISTRICT, *ss:*

At a term of the Circuit Court of the United States for the first circuit, begun and held at Portland, within and for the district of Maine, on the twenty-third day of April, in the year of our Lord one thousand eight hundred and sixty-seven.

Present: the Honorable Nathan Clifford, Associate Justice of the Supreme Court.

SAMUEL B. LOCKE, in error, }
v. } Con. No. 15.
THE UNITED STATES. }

At the April term of this court, in the year of our Lord one thousand eight hundred and sixty-five, Messrs. E. & F. Fox, of counsel for the plaintiff in error, filed the following documents, together with the transcript of the record of the proceedings of the District Court, to wit:

6 UNITED STATES OF AMERICA, *District of Maine:*

To the Honorable the , a judge of the Circuit Court of the United States in said district:

And now comes Samuel B. Locke, by his attorney, Milton Andros, and complains that in the records and proceedings, and also in the rendition of judgment in a cause between the United States by information against 839 pounds of lead and other merchandise, whereof the said Locke is owner and claimant, tried in the District Court of the United States for the said district of Maine, on the 19th day of January, A. D. 1865, and judgment rendered March 31st, 1865, manifest error hath intervened to the great damage of the said Locke, wherefore he prays for the allowance of a writ of error and such other process as may cause the same to be corrected by the Circuit Court of the United States for said district.

S. B. LOCKE,
By M. ANDROS,
And E. & F. FOX, *His Attorneys.*

Circuit Court of the United States, Me. district.

SAMUEL B. LOCKE, plaintiff, }
vs. }
THE UNITED STATES OF AMERICA. }

Know all men by these presents, that we, Edward Fox and Frederick Fox, both of Portland, in the district of Maine, are holden and stand firmly bound and obliged unto the said United States of America in the sum of five hundred dollars, to be paid to the said United States of America, to which payment, well and truly to be
7 made, we bind ourselves, our heirs, executors, and administrators, firmly by these presents.

Sealed with our seals. Dated the fifth day of April, in the year of our Lord one thousand eight hundred and sixty-five.

The condition of the above obligation is such that, whereas Samuel B. Locke, of Boston, in the district of Massachusetts, hath prosecuted a writ of error to the Circuit Court of the United States for the first circuit and district of Maine, to recover the judgment rendered in an information in behalf of the United States against a lot of iron, rags, &c., by the said District Court of Maine, on the thirty-first day of March last past, of which said Samuel B. Locke was claimant, now,

therefore, if the said Samuel B. Locke shall prosecute his writ of error to effect, and answer all costs therein, if he shall fail to make good his plea, then this obligation shall be void; otherwise the same shall be and remain in full force and virtue.

[SEAL.] EDWARD FOX,
[SEAL.] FREDERICK FOX.

Approved:

ASHUR WARE.

April 5, 1865.

UNITED STATES OF AMERICA, *ss:*

The President of the United States of America to the judge of the District Court of the United States for the Maine district, greeting:

Because in the record and proceedings, and also in the rendition of the judgment of a plea which is in the said District Court, between the United States of America complainants, by libel of information against eight hundred and thirty-nine pounds of lead, &c., whereof Samuel B. Locke of Boston, in the district of Massachusetts, is claimant, manifest error has intervened to the great damage of the said Locke, as by his complaint appears.

And as it is just and proper that the error, if any there be, should be corrected in due manner, and that full and speedy justice
8 should be done to the parties aforesaid in this behalf, you are hereby commanded, that, if judgment thereof be given, then under your seal you do distinctly and openly send the record and process in the suit aforesaid, with all things concerning them and this writ, so that you have the same before the justices of the Circuit Court of the United States for the first circuit, next to be holden at Portland, within and for the Maine district, on the twenty-fourth day of April next, (the twenty-third day of said April being Sunday,) that the record and process aforesaid being inspected, they may cause to be done thereupon what of right and according to the law and custom of the United States should be done.

Witness the Honorable Salmon P. Chase, Chief Justice of the United States, at Portland, the fifth day of April, in the year of our Lord one thousand eight hundred and sixty-five, and of the independence of the United States the eighty-ninth.

[L. S.] GEO. F. EMERY, *Clerk.*

Allowed by:

ASHUR WARE.

DISTRICT OF MAINE, *ss:*

APRIL 5TH, A. D. 1865.

Pursuant to the within writ to me directed, I do hereby, under my seal, distinctly and openly send the record and process in the suit aforesaid, with all things concerning them and this writ to the justices of the Circuit Court of the United States at Portland, to be holden at the time within mentioned.

[L. S.] ASHUR WARE,
Judge of the District Court of Maine.

DISTRICT OF MAINE, *ss:*

The President of the United States of America to the marshal of the district of Maine, or his deputy, greeting:

Whereas in the record and in the judgment of a suit which was determined in our District Court of our district of Maine, holden at Portland, within and for our said district, on the first Tuesday
9 of February, (being the seventh day,) in the year of our Lord one thousand eight hundred and sixty-five, to wit, by adjournment on the thirty-first day of March, in the year aforesaid, in which suit the United States of America were complainants by libel of information against eight hundred and thirty-nine pounds of lead, &c., whereof Samuel B. Locke, of Boston, in the district of Massachusetts, was claimant, manifest error it is said has intervened to the great damage of the said Locke, as by his complaint we perceive, which record and judgment we for certain reasons have caused to be brought before our justices of our Circuit Court of our first circuit, next to be holden at Portland, within and for our said district of Maine, on the twenty-fourth day of April next, (the twenty-third being Sunday,) in order that the error therein, if any there be, may be duly corrected.

We command you, therefore, that you make known to George F. Talbot, esquire, district attorney of the said United States for our district of Maine, that he be before our said justices of our said Circuit Court, to be holden at Portland, aforesaid, on the twenty-fourth day of April next, (the twenty-third being Sunday,) to hear the record and judgment aforesaid, if he shall see cause, and to do and receive in behalf of the said United States whatever the same court shall consider thereupon.

Given under the hand of our said judge and the seal of our said District Court, the fifth day of April, in the year of our Lord one thousand eight hundred and sixty-five.

[L. S.] ASHUR WARE.

UNITED STATES OF AMERICA, *District of Maine, ss:*

APRIL 5TH, A. D. 1865.

I have this day served the foregoing upon George F. Talbot, attorney of the United States for the district of Maine, by reading the within in his presence and hearing.

F. A. QUINBY,
U. S. Deputy Marshal, District of Maine.

Fees :

Service	2 00
Travel, 1 mile	06
	$2 06

10 UNITED STATES OF AMERICA, *District of Maine, ss:*

At a district court of the United States, begun and holden at Portland, within and for Maine district, on the first Tuesday (being the seventh day) of February, in the year of our Lord, one thousand eight hundred and sixty-five, holden by adjournment on the thirty-first day of March, in the year aforesaid.

Before Hon. Ashur Ware, judge of said court:

THE UNITED STATES BY INFORMATION
vs.
839 LBS. OF LEAD, &C., SAMUEL B. LOCKE, claimant.

The attorney of the United States for Maine district, on the fourteenth day of July, in the year of our Lord one thousand eight hundred and sixty-four, filed in the clerk's office the following information:

UNITED STATES OF AMERICA, *District of Maine, ss:*

To the Hon. Ashur Ware, judge of the District Court of the United States for the district aforesaid:

Be it remembered, that on this fourteenth day of July, in the year of our Lord eighteen hundred and sixty-four, before the Hon. Ashur Ware, judge as aforesaid, comes in his own proper person George F. Talbot, esquire, attorney of the United States for the said district of Maine, and in the name and behalf as well of the United States as of Israel Washburn, jr., esquire, collector of the customs of the United States, for the port of Portland and Falmouth, in said district of Maine, and of all other persons concerned, propounds and gives the said judge to understand and be informed that on the eleventh day of July, in the year aforesaid, at Portland, in said district of Maine, and on land, the said Israel Washburn, jr., collector as aforesaid, did sieze the following goods, wares and merchandise, to wit:

11 839 pounds of lead, 4 hundred weight 3 quarters and 18 pounds of hoop iron, 42 tons of bar iron, 102,750 pounds of chain cables, 38 tons and 6 hundred weight of old scrap iron, and now hath the same in his custody as being forfeited for the causes hereinafter mentioned, to wit:

First, because that on the first day of May, A. D. 1864, the said goods, wares and merchandise were imported from a foreign country into the United States, to wit: from the port of Quebec in the British province of Canada East into the port of Island Pond, and within the State and district of Vermont, and being so imported, one Edward Fennessy, then and there the agent of the owner and consignee of said goods, wares, and merchandise, on the seventh day of May, in the year aforesaid, at the custom-house in said Island Pond, knowingly did make an entry of said goods, wares, and merchandise, by means of an invoice which did not contain a true statement of all the particulars required by the act of Congress of the United States approved March 3d, 1863, entitled An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of

claims in favor of the United States, and for other purposes, whereby and by force of the provisions of the said act the said goods, wares, and merchandise, became forfeited to the United States and liable to be disposed of as other forfeitures for the violation of the revenue laws of the United States.

Second, because whereas the said goods, wares, and merchandise had been on the first day of May, A. D., 1864, imported into the United States, to wit, into Island Pond, a port within the State and district of Vermont, from a foreign country, to wit, from Quebec in the British Province of Canada East, one Edward Fennessy, then and there agent of the owner and consignee of said goods, wares, and merchandise, on the seventh day of May, in the year aforesaid, at the custom-house at said Island Pond, did knowingly make an entry of said goods, wares, and merchandise, by means of a false and fraudulent document, to wit, by means of an invoice purporting to have been produced before the consul of the United States at said
12 Quebec, at or before the time of shipment of the goods, wares, and merchandise, so then and there entered and enumerated in said invoice and to have had endorsed on it at or before said time of said shipment the declaration, signed by the purchaser, manufacturer, agent or owner of said goods, wares, and merchandise, required by the act of the Congress of the United States approved March 3d, 1863, entitled "An act to prevent and punish frauds upon the revenue, and to provide for the more certain and speedy collection of claims in favor of the United States and for other purposes," which said invoice, by means whereof said goods, wares, and merchandise were then and there so as aforesaid fraudulently entered, was in fact so produced to the consul of the United States at said Quebec as aforesaid after the shipment of said goods, and after their arrival within the United States, and was not the invoice required by law, nor that by which said goods could be legally entered without a special authorization therefor by the Secretary of the Treasury of the United States, by reason of which false and fraudulent document so as aforesaid, then and there used to make entry of said goods, wares, and merchandise, the same, by force of the provisions of the aforesaid statute of the United States, became forfeited to the United States to be disposed of as other forfeitures for violation of the revenue laws.

Third, because whereas the said goods, wares, and merchandise had been on the first day of May, A. D., 1864, imported into the United States, to wit, into the port of Island Pond, within the State and district of Vermont, from a foreign country, to wit: from Quebec in the British province of Canada East, one Edward Fennessy, then and there agent of the owner and consignee of the said goods, wares, and merchandise, on the seventh day of May, in the year aforesaid, at the custom-house in the said port of Island Pond, of the said goods, wares, and merchandise, did knowingly make an entry by means of a false and fraudulent practice or appliance, to wit, by offering and procuring to be then and there accepted and received by the officer of the customs of said port, as and for the invoice required by
13 the act of the Congress of the United States approved March

3d, 1863, entitled "An act to prevent and punish frauds upon the revenue, and to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes," a certain invoice which had not been produced before the consul, vice consul or commercial agent of the United States, nearest the place of shipment of said goods, wares, and merchandise, and had not had the declaration signed by the owner, manufacturer, agent or owner of said goods, wares, and merchandise, then endorsed upon it, as is and was then and there required by said act, and by which said invoice so then and there offered the said goods, wares, and merchandise could not then and there be lawfully entered, but by authorization therefor by the Secretary of the Tresury of the United States. Whereby, and by force of the provisions of the said act, the said goods, wares, and merchandise became forfeited to the United States, to be disposed as other forfeitures for the violation of the revenue laws of the United States.

Fourth, because said goods, wares, and merchandise having been entered in the office of a collector, to wit, of the port of Island Pond, within the State and district of Vermont, on the seventh day of May, A. D. 1864, were not then and there invoiced according to the actual cost thereof at the place of exportation, to wit, at Quebec, in the British province of Canada East, with a design to evade the duties in whole or in part thereon, whereby and by force of the statute in such case made and provided, the said goods, wares, and merchandise became forfeited to the United States, for the uses appointed and declared by law.

Fifth, because whereas the said goods, wares, and merchandise had been on the first day of May, A. D. 1864, imported into the United States, to wit, into Island Pond, a port within the State and district of Vermont, from a foreign country, to wit, from Quebec, in the British Province of Canada East, one Edward Fennessy, then and there the agent of the owner and consignee of said goods, wares, and merchandise, on the seventh day of May, in the year afore-
14 said, at the custom-house at said Island Pond, did knowingly make an entry of said goods, wares, merchandise, by means of a certain false invoice with a false certificate of a consul thereto, and of a false and fraudulent document, to wit, of a false declaration of an owner, shipper or consignee of said goods, wares, and merchandise endorsed upon said invoice, and a false oath of a consignee importer or agent of said good wares, and merchandise, by reason whereof and by force of the statute of the United States in such case made and provided, the said goods, wares, and merchandise became forfeited to the United States, to be disposed of as other forfeitures for the violation of the revenue laws.

Sixth. Because whereas the said goods, wares, and merchandise had been, on the first day of May, A. D. 1864, imported into the United States, to wit, into Island Pond, a port within the State and district of Vermont, from a foreign country, to wit, from Quebec, in the British province of Canada East, one Edw. Fennessy, then and there the agent of the owner and the consignee of said goods, wares,

and merchandise, on the seventh day of May, in the year aforesaid, at the custom-house at said Island Pond, did knowingly make an entry of said goods, wares, and merchandise by means of certain false and fraudulent practices and appliances, to wit, by producing to the collector of said port of Island Pond a certain false and fraudulent invoice of said goods, wares, and merchandise, with the false declaration of an owner, shipper, or consignee of said goods endorsed thereon, and false certificate of a consul thereto and a false oath of a consignee, importer, or agent of said goods, wares, and merchandise, which said invoice did not contain a true statement of all the particulars required by the act of the Congress of the United States approved March 3d, 1863, entitled "An act to prevent and punish frauds upon the revenue and to provide for a more certain and speedy collection of claims in favor of the United States, and for other purposes," and in which said invoice and declaration and said false oath of a consignee, importer, or agent of said goods, wares, and merchandise, the ownership of said goods, wares, and merchandise, the classification, kinds, and qualities, and the cost and value thereof, the number of the packages or cars in which the same was contained, and the quantity contained in each package or car and in the whole shipment, and the declaration that no other invoice had been made, were each and all falsely stated and set forth, whereby and by force of the statute of the United States in that behalf made and provided, the said goods, wares, and merchandise became forfeited to the United States, to be disposed of as other forfeitures for violations of the revenue laws.

Seventh. The said attorney of the United States, on behalf of the United States, saith that all and singular the premises are true.

Wherefore he prays that process, in due form of law, may issue against the said wares and merchandise to enforce the forfeiture thereof, and requiring notice to be given to all persons concerned in interest to appear and show cause on the return day of said process why such forfeiture should not be decreed.

GEORGE F. TALBOT,
District Attorney of the U. S. for the District of Maine.

Whereupon the following warrant issued :

DISTRICT OF MAINE, *ss* :

The President of the United States of America to the marshal of our district of Maine or his deputy, greeting :

We command you that immediately without delay you seize, take, and safely keep 839 pounds of lead, 4 hundred weight 3 quarters and 18 pounds of hoop iron, 42 tons of bar iron, 102,750 lbs. chain cable; 38 tons 6 hundred weight of old scrap iron, within our district of Maine, if they may be found in your precinct, to answer before our District Court next to be holden at Bangor, within our district of Maine aforesaid, on the ninth day of August next, to an information filed by the attorney of the United States for Maine district against said lead, &c., for an alleged breach of the revenue laws

3d, 1863, entitled "An act to prevent and punish frauds upon the revenue, and to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes," a certain invoice which had not been produced before the consul, vice consul or commercial agent of the United States, nearest the place of shipment of said goods, wares, and merchandise, and had not had the declaration signed by the owner, manufacturer, agent or owner of said goods, wares, and merchandise, then endorsed upon it, as is and was then and there required by said act, and by which said invoice so then and there offered the said goods, wares, and merchandise could not then and there be lawfully entered, but by authorization therefor by the Secretary of the Tresury of the United States. Whereby, and by force of the provisions of the said act, the said goods, wares, and merchandise became forfeited to the United States, to be disposed as other forfeitures for the violation of the revenue laws of the United States.

Fourth, because said goods, wares, and merchandise having been entered in the office of a collector, to wit, of the port of Island Pond, within the State and district of Vermont, on the seventh day of May, A. D. 1864, were not then and there invoiced according to the actual cost thereof at the place of exportation, to wit, at Quebec, in the British province of Canada East, with a design to evade the duties in whole or in part thereon, whereby and by force of the statute in such case made and provided, the said goods, wares, and merchandise became forfeited to the United States, for the uses appointed and declared by law.

Fifth, because whereas the said goods, wares, and merchandise had been on the first day of May, A. D. 1864, imported into the United States, to wit, into Island Pond, a port within the State and district of Vermont, from a foreign country, to wit, from Quebec, in the British Province of Canada East, one Edward Fennessy, then and there the agent of the owner and consignee of said goods, wares, and merchandise, on the seventh day of May, in the year afore-
14 said, at the custom-house at said Island Pond, did knowingly make an entry of said goods, wares, merchandise, by means of a certain false invoice with a false certificate of a consul thereto, and of a false and fraudulent document, to wit, of a false declaration of an owner, shipper or consignee of said goods, wares, and merchandise endorsed upon said invoice, and a false oath of a consignee importer or agent of said good wares, and merchandise, by reason whereof and by force of the statute of the United States in such case made and provided, the said goods, wares, and merchandise became forfeited to the United States, to be disposed of as other forfeitures for the violation of the revenue laws.

Sixth. Because whereas the said goods, wares, and merchandise had been, on the first day of May, A. D. 1864, imported into the United States, to wit, into Island Pond, a port within the State and district of Vermont, from a foreign country, to wit, from Quebec, in the British province of Canada East, one Edw. Fennessy, then and there the agent of the owner and the consignee of said goods, wares,

and merchandise, on the seventh day of May, in the year aforesaid, at the custom-house at said Island Pond, did knowingly make an entry of said goods, wares, and merchandise by means of certain false and fraudulent practices and appliances, to wit, by producing to the collector of said port of Island Pond a certain false and fraudulent invoice of said goods, wares, and merchandise, with the false declaration of an owner, shipper, or consignee of said goods endorsed thereon, and false certificate of a consul thereto and a false oath of a consignee, importer, or agent of said goods, wares, and merchandise, which said invoice did not contain a true statement of all the particulars required by the act of the Congress of the United States approved March 3d, 1863, entitled "An act to prevent and punish frauds upon the revenue and to provide for a more certain and speedy collection of claims in favor of the United States, and for other purposes," and in which said invoice and declaration and said false oath of a consignee, importer, or agent of said goods, wares, and merchandise, the ownership of said goods, wares, and merchandise, the classification, kinds, and qualities, and the cost and value thereof, the number of the packages or cars in which the same was contained, and the quantity contained in each package or car and in the whole shipment, and the declaration that no other invoice had been made, were each and all falsely stated and set forth, whereby and by force of the statute of the United States in that behalf made and provided, the said goods, wares, and merchandise became forfeited to the United States, to be disposed of as other forfeitures for violations of the revenue laws.

Seventh. The said attorney of the United States, on behalf of the United States, saith that all and singular the premises are true.

Wherefore he prays that process, in due form of law, may issue against the said wares and merchandise to enforce the forfeiture thereof, and requiring notice to be given to all persons concerned in interest to appear and show cause on the return day of said process why such forfeiture should not be decreed.

GEORGE F. TALBOT,
District Attorney of the U. S. for the District of Maine.

Whereupon the following warrant issued :

DISTRICT OF MAINE, *ss* :

The President of the United States of America to the marshal of our district of Maine or his deputy, greeting :

We command you that immediately without delay you seize, take, and safely keep 839 pounds of lead, 4 hundred weight 3 quarters and 18 pounds of hoop iron, 42 tons of bar iron, 102,750 lbs. chain cable; 38 tons 6 hundred weight of old scrap iron, within our district of Maine, if they may be found in your precinct, to answer before our District Court next to be holden at Bangor, within our district of Maine aforesaid, on the ninth day of August next, to an information filed by the attorney of the United States for Maine district against said lead, &c., for an alleged breach of the revenue laws

of the United States, as is more fully set forth in the libel of information.

16 Hereof fail not, and make return of this writ with your doings hereon.

Witness Ashur Ware, esquire, at Portland, the fourteenth day of July, in the year of our Lord one thousand eight hundred and sixty-four.

[L. S.] WM. P. PREBLE, *Clerk.*

Which warrant was returned by the marshal of said district with the following endorsement:

DISTRICT OF MAINE, *ss:*

JULY 14TH, A. D. 1864.

In obedience to the within precept, I have this day seized and taken possession of the within-described goods, and now have the same in my custody to abide the further order of court thereon.

F. A. QUINBY,
U. S. Deputy Marshal.

The following monition also issued:

DISTRICT OF MAINE, *ss:*

The President of the United States of America to the marshal of our district of Maine or his deputy, greeting:

We command you to make known in the manner by law prescribed, that an information is filed in our District Court of Maine against 839 pounds of lead, four hundred weight 3 quarters and 18 pounds of hoop iron, 42 tons of bar iron, 102,750 pounds of chain cables, 38 tons 6 hundred weight of old scrap iron, seized by Israel Washburn, jr., esquire, collector of the district of Portland and Falmouth, on the eleventh day of July inst., in said district, and on land for breaches of the laws of the United States, as more particularly set forth in the said information; that a hearing and trial will be had thereon at Bangor, in our said district, on the second Tuesday of August next, when and where any person interested therein may appear and shew cause, if any can be shown, wherefore the same should not be decreed forfeit and disposed of according to law.

17 Hereof fail not and make return of this writ, with your doings herein, into our said court at Bangor aforesaid.

Witness the Hon. Ashur Ware, at Portland, the fourteenth day of July, in the year of our Lord one thousand eight hundred and sixty-four.

[L. S.] WM. P. PREBLE, *Clerk.*

Which monition was duly returned by the marshal of said district with the following endorsement:

DISTRICT OF MAINE, *ss:*

JULY 26TH, A. D. 1864.

In obedience to this precept I have caused notice of the filing and of the time and place of trial of the within-mentioned information to

be given by publishing the same in the Portland Daily Press, a newspaper printed in Portland, in said district, and by posting up a similar notice near the place of trial fourteen days prior thereto.

F. A. QUINBY,
U. S. Deputy Marshal, District of Maine.

And on the twenty-seventh day of the same July the following claim and petition were filed :

In District Court of the United States for the district of Maine, in vacation, July 27, 1864.

THE UNITED STATES BY INFORMATION
vs.
EIGHT HUNDRED THIRTY-NINE POUNDS OF LEAD, and other merchandise, S. B. Locke, claimant.

THE UNITED STATES OF AMERICA, *District of Maine, ss:*

To the Hon. Ashur Ware, judge of the District Court of the United States for the district of Maine:

And now on this twenty-seventh day of July, in the year aforesaid, into court here comes S. B. Locke, of Boston, in the district of Massachusetts, and on oath says that he is the sole owner of all the lead and iron, whether manufactured or unmanufactured, in said information mentioned, and he claims the same.

18 Wherefore he prays your honor that the same may be delivered to him under the provision of a statute of the United States in this behalf made and provided.

SAMUEL B. LOCKE.

Subscribed and sworn to before me.

WM. P. PREBLE,
Clerk U. S. D. C. Maine.

[5-ct. int. rev. stamp.]

Whereupon the following warrant of appraisal issued:

UNITED STATES OF AMERICA, *Maine District, ss:*

The President of the United States of America to the marshal of Maine district, or his deputy, greeting:

Whereas an information has been filed before the honorable judge of the District Court for the district aforesaid, by George F. Talbot, esquire, attorney of the United States for said district, against 839 pounds of lead, 4 hundred weight 3 quarters and 18 pounds of hoop iron, 42 tons of bar iron, 102,750 pounds of chain cables, 38 tons and 6 hundred weight of old scrap iron.

And whereas S. B. Locke, of Boston, in the district of Massachusetts, claimant of said lead, iron, &c., has prayed that the same might be appraised and delivered to him on his giving bonds, as the law directs in such cases, you are, therefore, directed to cause said lead, iron, &c., to be appraised on oath by Augustus E. Stevens, John C. Brooks,

Nathan M. Woodman, said appraisement to be made as soon as may be, and the appraisers to be duly sworn by the clerk of said court, who are hereby authorized and appointed for that purpose.

Witness the Honorable Ashur Ware, at Portland, this twenty-seventh day of July, A. D. one thousand eight hundred and sixty-four.

[L. S.] WM. P PREBLE, *Clerk.*

19 UNITED STATES OF AMERICA, *Maine District, ss:*

JULY 27TH, 1864.

Pursuant to the annexed warrant, I have notified the appraisers therein named of their appointment, and have requested of them to attend to the duties assigned them, and they have attended, and make report as under.

CHARLES CLARK, *Marshal.*

We, the subscribers, having been notified that we were appointed by the Hon. Ashur Ware, judge of the District Court for the district of Maine, to estimate and appraise the lead, iron, &c., mentioned in the annexed warrant, have attended to the duties assigned us, and after a strict examination and careful inquiry, we do estimate and appraise the said lead and iron as follows:

839 lbs. lead, at 13¾ cents per pound.
4 cwt. 3 qr. 18 lb. hoop iron, at 6 cents per pound.
42 tons bar iron, at 6 cents per pound.
102,750 lbs. chain cables, at 12 cents per pound.
38 tons 6 cwt. scrap iron, at 3¼ cents per pound.

Amounting, in the whole, to the sum of twenty thousand nine hundred eleven 39-100 dollars, the said amount being exclusive of duties.

In witness whereof we hereunto set our hands at Portland, this twenty-seventh day of July, A. D. 1864.

AUGUSTUS E. STEVENS.
JOHN C. BROOKS.
NATHAN M. WOODMAN.

Sworn before me this twenty-seventh day of July, A. D. 1864.

WM. P. PREBLE,
Clerk U. S. D. C., Maine.

Thereupon the following bonds were filed:

Know all men by these presents, that we, Samuel B. Locke, of Andover, in the district of Massachusetts, and Nathan M.
20 Woodman and Elisha Wheeler, both of Portland, in the district of Maine, are held and firmly bound unto the United States of America, in the just and full sum of twenty thousand nine hundred eleven 39-100 dollars, to which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally by these presents. Sealed with our seals, and dated this twenty-seventh day of July, in the year of our Lord one thousand eight hundred and sixty-four.

Whereas, 839 lbs. lead, 4 cwt. 3 qrs. 18 lbs. hoop iron, 42 tons bar iron, 102,750 lbs. chain cable, 38 tons and 6 cwt. of scrap iron have been seized by the collector of the customs for the district of Portland and Falmouth, for certain violations of the laws of the United States, as is alleged in a libel or information now pending in the District Court of the United States for Maine district; and on the petition of S. B. Locke, of Boston, in the district of Massachusetts, owner of said lead and iron, the same have been appraised at the sum or value of twenty thousand nine hundred eleven dollars and thirty-nine cents.

Now the condition of this obligation is such, that if the said S. B. Locke shall abide the decision of the proper court of the United States, touching such seizure, and in case said lead and iron shall be decreed forfeited on said libel or information, and said forfeiture shall not be remitted, shall pay, or cause to be paid, to the United States the aforesaid sum of twenty thousand nine hundred eleven 39-100 dollars, without fraud, covin, or delay, then the above obligation to be void, otherwise to remain in full force and effect.

[SEAL.] SAMUEL B. LOCKE.
[SEAL.] NATHAN M. WOODMAN.
[SEAL.] ELISHA WHEELER.

[25-cts. U. S. int. rev. stamp.]

Signed, sealed, and delivered in presence of—
WM. P. PREBLE.

Approved: ASHUR WARE.

On the justification of the sureties that they were worth, clear of debt, double the amount of the bond.

21 Know all men by these presents, that we, Samuel B. Locke, of Andover, in the district of Massachusetts, and Nathan M. Woodman and Elisha Wheeler, of Portland, in the district of Maine, are held and firmly bound unto the United States of America, in the full and just sum of two hundred dollars, to be paid to the said United States, or their certain attorney; to which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, firmly by these presents. Sealed with our seals, and dated this twenty-seventh day of July, in the year of our Lord one thousand eight hundred and sixty-four.

The condition of the above obligation is such, that whereas 839 lbs. lead, 4 cwt. 3 qrs. 18 lbs. hoop iron, 42 tons bar iron, 102,750 lbs. chain cable, 38 tons 6 cwt. of scrap iron have been seized by the collector of the customs for the district of Portland and Falmouth, for certain violations of the laws of the United States, as is alleged in a libel or information now pending in the District Court of the United States for Maine district, which said libel or information was filed in the clerk's office of said court, on the fourteenth day of July, 1864, and the same is now claimed by S. B. Locke, of Boston, in the district of Massachusetts, as owner thereof: Now, therefore, if the said S. B. Locke shall abide all such orders and decrees, as well in-

terlocutory as final, and pay all such costs and expenses as shall be adjudged by this court, or upon appeal by the proper appellate court in the premises, then this obligation to be null and void; and unless he shall so do, he consents that execution shall issue forth against them, their goods, chattels, and lands to the value of the sum above stipulated; and said obligation to remain in full force and effect.

[SEAL.] SAMUEL B. LOCKE.
[SEAL.] NATHAN M. WOODMAN.
[SEAL.] ELISHA WHEELER.

[25-cts. U. S. int. rev. stamp.]

Signed, sealed, and delivered in presence of—
WM. P. PREBLE.

Approved: ASHUR WARE.

22 On the justification of the sureties that they were worth, clear of debt, double the amount of the bond.

The following certificate was also filed :

CUSTOM-HOUSE, PORTLAND,
Collector's Office, July 27 1864.

I hereby certify that the duties on bar iron, scrap iron, and old chain cable and lead, seized and now in possession of the U. S. marshal, have been paid or secured to be paid ; that is to say :

Car 1737	839 lbs. lead.
3175	42 tons. 10 cwt. 0 qr. 9 lbs. bar iron.
1061	
144	
1201	38 tons. 4 cwt. 2 qr. 10 lbs. scrap iron.
1291	
1740	45 tons. 10 cwt. 1 qr. 0 lbs. old chain (cable.)
1237	101,948 lbs.
1143	
1584	
3219	

DAVID MOULTON,
Deputy Collector.

UNITED STATES OF AMERICA, *Maine district, ss:*

The President of the United States of America, to the marshal of Maine district or his deputy, greeting:

Whereas 838 pounds of lead, 4 hundred weight 3 quarters and 18 pounds of hoop iron, 42 tons of bar iron, 102,750 pounds of chain cable, 38 tons 6 hundred weight of old scrap iron, claimed by S. B. Locke, of Boston, has been ordered by the Honorable Ashur Ware, judge of the District Court for the district aforesaid, to be delivered to the claimant on a bond being given by Samuel B. Locke,

23 Nathan M. Woodman, and Elisha Wheeler, to the United States for the appraised value of said lead, iron, &c.; and, whereas such a bond, required as aforesaid, has been filed in the office of the district clerk for said district, you are, therefore, directed to cause said lead, iron, &c., to be delivered to the claimant aforesaid.

Witness, Ashur Ware, esquire, at Portland, this twenty-seventh day of July, A. D. one thousand eight hundred and sixty-four.

[L. S.] WM. P. PREBLE, *Clerk.*

UNITED STATES OF AMERICA, *Maine District, ss*:

JULY 27TH, 1864.

Pursuant to the above precept, I have caused the lead and iron and merchandise therein named to be delivered to the claimant and have taken his receipt for the same, as below.

CHARLES CLARK, *Marshal.*

JULY 27TH, 1864.

Received from Charles Clark, marshal in and for the district of Maine, the above-named lead, iron, &c., in the same state as when seized and detained by the collector for the port of Portland and Falmouth.

SAMUEL B. LOCKE.

The district attorney amended his information by striking out all relating to the lead, it being shown to his satisfaction that the lead had been given up by the collector previous to his reporting the seizure; and on the thirtieth day of August the following pleas were filed.

In District Court of the United States for said district.

THE UNITED STATES BY INFORMATION
vs.
EIGHT HUNDRED AND THIRTY-NINE LBS. OF lead and other merchandise, S. B. Locke, claimant.

UNITED STATES OF AMERICA, *District of Maine, ss*:

24 And now into court here comes the said S. B. Locke, and not confessing any of the matters and things in said information alleged, and saving and reserving unto himself all benefit and advantage of exception that can, or may be had or taken to the errors and insufficiencies in said information contained, and in order to entitle himself to have the bond heretofore given by him with sureties in order to procure a restoration of said goods, wares, and merchandise to him, and now remaining of record in this court, decreed, cancelled, and all the parties thereto exonerated from all liability thereon, for plea says :

That the said goods, wares, and merchandise in said information

mentioned and described did not, nor did any part thereof, become forfeited to the United States in manner and form as in said information is alleged, and that all the allegations in said information, and in the several counts thereof contained, whereby said goods, wares, and merchandise are alleged and claimed to have become forfeited to the United States are untrue. And of this he puts himself upon the country.

By his attorney, MILTON ANDROS.

And the plaintiffs likewise by their attorney,

GEORGE F. TALBOT.

2. And for a further plea in this behalf, leave of court for that end being first had and obtained, the said claimant says, that if the said invoice in the said information and the several counts thereof mentioned did not in all respects conform to the several acts of Congress in this behalf made and provided, such omission to conform to the requirements of said acts arose from inadvertence, error, and mistake, and not from any design to defraud the United States, or to evade the payment of any duties that might become due and payable to the United States, on said goods, wares, and merchandise. And of this he puts himself upon the country.

By his attorney, MILTON ANDROS.

And the plaintiffs likewise by their attorney,

GEORGE F. TALBOT.

25 And on the twenty-seventh day of December, A. D. 1864, the district attorney obtained leave to amend his information by inserting the counts numbered fifth and sixth, and on the fourteenth day of January, A. D. 1865, the pleas were extended to all the counts.

Whereupon, on the fourth day of January, in the year of our Lord one thousand eight hundred and sixty-five, said cause is committed to a jury duly empanelled and sworn, who after a full hearing of the evidence produced and the arguments of counsel thereon, return their verdict in the words following, to wit:

The jury find that the said goods, wares, and merchandise, are forfeited in manner and form, as is alleged in the counts of the information.

NATHAN MORRILL, *Foreman.*

Whereupon, on this nineteenth day of January, aforesaid, the day of finding said verdict, the following entries were made: "Motion in arrest may be filed at any time during term," "bill of exceptions may be filed at any time this term as of to-day," and on the tenth day of February, in the same year, the following entry by leave of court, first had and obtained, was made, viz: "Time for filing motion in arrest, enlarged to February fourteenth, in the year of our Lord one housand eight hundred and sixty-five." And on the thirteenth day

of said February, the following entry was made by leave of court first had and obtained, viz: "Time for filing exceptions extended to March 1, 1865." And on said fourteenth day of February aforesaid, the following motion in arrest was filed:

In District Court of the United States.—December T, 1864.

THE UNITED STATES BY INFORMATION
vs.
EIGHT HUNDRED AND THIRTY-NINE LBS. OF lead and other merchandise, Samuel B. Locke, claimant.

UNITED STATES OF AMERICA, *District of Maine, ss:*

26 And now, after verdict for the said United States in the above-entitled cause, and before judgment rendered thereon into court here, by his attorney, Milton Andros, comes the said Samuel B. Locke, and prays that no judgment be rendered on said verdict, but that the same be arrested. Because he says:

I.—1. That the first count in said information contained charges that the invoice whereon the goods, wares, and merchandise therein specified were entered did not contain a true statement of all the particulars required by the act of Congress made and passed on the third day of March, in the year one thousand eight hundred and sixty-three, whereas said count should have specified the particulars which were not then and there truly stated in said invoice, or which were therein omitted to be stated and which were required by law to be stated therein.

2. Because said count does not aver whether the supposed falseness in said invoice consists in not truly stating all or any of the particulars that were contained therein, or whether it consists only in omitting to state all or any of the particulars required to be stated by said act of March 3d, 1863.

3. Because it is not averred in said count whether the goods, wares, and merchandise charged to have been entered upon said invoice were subject to a specific or to an ad valorem duty.

4. Because in said count there is no averment that Edward Fennessey, the person therein charged with having made said entry upon said invoice, knew that said invoice did not then and there contain a true statement of all the particulars required by said act of Congress to be therein stated.

II.—1. Because the second count in said information contained states no fact or facts which subject said goods, wares, and merchandise to a forfeiture under the act of Congress therein mentioned.

2. Because the production of the invoice whereon said goods, wares, and merchandise are alleged to have been entered, to the consul of the United States, at or before the time of the shipment of said goods therein specified, is no part of the invoice, and is not required to be stated therein by said act of Congress.

27 3. Because there is no averment in said count contained

that Edward Fennessey, the person therein alleged to have made the entry of said goods, knew that the said documents in said count mentioned was false and fraudulent.

4. Because there is no averment that the declaration in said count mentioned was not produced to the consul of the United States, at or before the time of the shipment of said merchandise.

5. Because there is no averment in said count that the invoice therein named was not produced before the consul of the United States at or before the time of the shipment of the merchandise therein specified.

6. Because there is no averment in said count that the invoice therein mentioned was not produced to the consul, vice-consul or commercial agent of the United States nearest the place of shipment for the use of the United States, at or before the shipment thereof.

7. Because there is no averment in said count that the goods, wares, and merchandise therein mentioned were imported into the United States after the passage of the act of March third, one thousand eight hundred and sixty-three, therein referred to.

III.—1. Because the third count in said information contained charges the false and fraudulent practice and appliance whereby it is averred that the entry of said merchandise was made in the alternative.

2. Because in said count it is not averred that said goods were not entered by the authority and under the direction of the Secretary of the Treasury of the said United States.

3. Because in said count it is not averred that the invoice therein mentioned purported or was represented to have been produced to the consul of the United States nearest the place of shipment of the merchandise therein specified, for the use of the United States.

4. Because there is no averment in said count that the goods, wares, and merchandise specified in the invoice therein mentioned were imported into the United States after the passage of the act of Congress of March third, one thousand eight hundred and sixty-three.

28 5. Because in said count is not specified or described the invoice required by law.

6. Because the production of the invoice in said count mentioned before the consul of the United States nearest the place of shipment is no part of the invoice and is not required by law to be therein specified.

7. Because the declaration signed by the owner, manufacturer, agent or owner of said goods, and required by law to be endorsed upon said invoice, is no part of said invoice.

8. Because there is no averment in said count that the declaration therein mentioned was not signed by the person shipping said goods, and there is no averment that said goods were not acquired by purchase.

9. Because there is no averment in said count that Edward Fennessey, the person therein alleged to have made the said entry of

said goods, knew that the practice and appliance therein described was false and fraudulent.

IV.—1. Because in the fourth count of said information there is no averment that the merchandise therein mentioned was entered upon an invoice wherein said merchandise was not invoiced according to the actual cost thereof.

2. Because there is no averment in said count that said merchandise was subject to any duty.

3. Because a part of the merchandise in said information described as seized was not subject to any duty, but was then and there entitled to entry, free from duty under the laws of the said United States.

V.—1. Because the fifth count in said information contains no averment that the merchandise therein mentioned was imported into the United States after the passage of the act of Congress of March third, one thousand eight hundred and sixty-three.

2. Because there is no averment in said count that Edward Fennessey, the person who is therein charged with having made the entry of said merchandise "by means of a false invoice, with a false certificate of a consul thereto, and a false and fraudulent document," knew that said invoice, and certificate, and document, or either or any one of them was false and fraudulent.

29

VI.—1. Because in the sixth count in said information there is no averment that the goods, wares and merchandise therein mentioned were imported into the United States after the passage of the act of Congress of March third, one thousand eight hundred and sixty-three.

2. Because there is no averment in said count that Edward Fennessey, the person therein alleged to have made an entry of said goods, "by means of a certain false and fraudulent practice and appliance," knew that the practice and appliance therein mentioned was false and fraudulent.

3. Because some of the particulars in said count, specified and averred not to be truly stated in said invoice, are not required by law to be stated therein.

VII. Because in the first, second, third, fifth and sixth counts of said information there is no averment that the matters and things therein alleged to have been done were done with the intent to defraud the United States.

VIII. Because none of the counts of said information conclude against the form of the statute, the several offences therein charged to have been committed not being offences at common law.

IX. Because not any of the "invoices, certificates, declarations, documents," and papers in the several counts in said information referred to and mentioned are set forth therein either according to the tenor thereof or in substance.

SAMUEL B. LOCKE.

By his attorney, MILTON ANDROS.

And on the day of the claimant filed his bill of exceptions, which was allowed by the court, and is in the words and figures following, to wit:

30 *Bill of exceptions.*

THE UNITED STATES BY INFORMATION
vs.
EIGHT HUNDRED AND THIRTY-NINE LBS. OF lead and other merchandise, S. B. Locke, claimant.

Be it remembered that at a term of the District Court of the United States for the district of Maine, begun and holden at Portland, within and for said district, on the first Tuesday of December, in the year of our Lord one thousand eight hundred and sixty-four, by the Honorable Ashur Ware, district judge, came George F. Talbot, esquire, attorney of the United States, and in the name and behalf of the said United States, as well as for one Israel Washburn, then and there alleged to be the collector of the customs for the port of Portland and Falmouth, in said district, informed said judge that certain goods, wares, and merchandise, to wit, four hundred weight three quarters and eighteen pounds of hoop iron, forty-two tons of bar iron, one hundred and two thousand seven hundred and fifty pounds of chain cables, and thirty-eight tons and six hundred weight of old scrap iron, then and there seized by said collector, and then and there being in his custody and possession, had become forfeited to the United States for the causes in said information particularly set forth, as of record appears.

And thereupon appeared Samuel B. Locke, of Boston, in the district of Massachusetts, and claimed said goods, wares, and merchandise, as being the sole owner thereof, and replying to said information, and the several counts thereof, pleaded thereto several pleas, upon which issue was joined, as also appears of record. And thereupon the cause came on for trial before said District Court, at said December term thereof, before a jury empanelled for that purpose.

And the said United States attorney then and there, to maintain and prove the issue on the part of the said United States, submitted to the court and jury the documents and oral testimony, as follows:

31 Jonas Carruth, called by plaintiffs, testified as follows:

I live at Island Pond; am deputy inspector of customs, and have been since April 1, 1864; trains of cars laden with iron arrived at Island Pond the last of April, 1864; quite a number from 20th of April to 1st June. I remember cars that arrived between 23d of April and 1st of May; they commenced arriving April 23d, and continued to May 4th; they were box cars, usually such cars have two doors, one on each side; they were in the yard on various side tracks; the cars were closed, I think, part fastened with cus-

tom-house locks and part with Grand Trunk locks; cannot say whether they had both locks on or not; usually where one lock is on, there is no room for another. I put on some of the custom-house locks myself. I think an entry of the contents of those cars was made at our custom-house by Edward Fennessy, who lives at Island Pond. I saw the papers upon which the entry was made. I cannot say how many invoices of this lot of iron came from the consul. I know that one came. I have no doubt paper shown me is one of the original invoices of that lot of iron. It is certified by Mr. Bingham, deputy collector at Island Pond. I cannot say whether the declaration now accompanying it accompanied it or not.

The duplicate entry accompanying is one of the originals. It is signed by Fennessy. The oath on the back is signed by Fenessy.

Upon cross-examination, said witness testified:

This paper was not delivered to me at Island Pond. I know the paper marked B 1. I think I have seen it at the custom-house at Island Pond. I think I have seen B 2 there, but cannot swear that I have. I have seen B 3 there. I know nothing about B 4. I saw B 1 about May 7th. I know this to be the paper, because it is certified by Mr. Bingham. I think B 2 had not the red marking on it when it was there. I looked over the papers at the custom-house. B 3 I recognize by the filling up in Bowman's writing and signature, and so I recognize it.

Upon direct examination resumed, said witness testified:

That Bowman, who filled up B 3, was a clerk of Fennessy, and was formerly deputy collector at Island Pond. There are some
32 pencil marks on B 2 which may be mine and may not be. I kept record of time when the different cars arrived, and the memorandum on the invoice looks like mine. The figures thereon look like mine, and are either mine or Bingham's. I think I have seen the paper B 2 there. It was my appropriate business to keep account of arrival of cars. In this particular case I was shown all the papers by both deputy collectors.

Here attorney for United States offered in evidence the following papers, as identified by this witness, and severally marked B 1, B 2, B 3. The attorneys for claimants objected to their admissibility. The court overruled the objection, and admitted the offered evidence. The several papers were then read in evidence, as follows:

B [1.]

FORM NO. 144.

Certificate of consular officer to be endorsed on, or attached by seal and tape to, each of the triplicate invoices.

I, Charles S. Ogden, consul of the United States at Quebec, do hereby certify that at Quebec, on this 2d day of May, anno Domini 1864, the within invoice, numbered 40, in which are mentioned and

described certain rags, old rope, old lead, bar and scrap iron, and old chains, amounting, with the charges thereon, to the gross sum of forty-two hundred twenty-one $\frac{77}{100}$ dollars, was produced to me by J. Reid in person, the owner of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of Boston, Mass., in the United States of America. I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a creditable person, and that the statements made in the said declaration are true.

33 Witness my hand and seal of office, at Quebec, the day and year aforesaid.

[L. S.] CHARLES S. OGDEN,
Consul of the United States of America.

NOTE.—Insert, after the name in the first line, the proper title of the consular office, and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

B 2.

FORM NO. 142.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to, each of the triplicate invoices.

I, J. Reid, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice mentioned and described; that the said invoice is in all respects true; that as to all the goods, wares, and merchandise therein mentioned, it contains a true and full statement of the time when, and the place where, the same were purchased, the actual cost and quantity thereof, and of all charges thereon; that no discounts, bounties or drawbacks are contained in said invoice, except such as have been actually allowed thereon; that the currency in which said invoice is made out is the currency which was actually paid for the said goods, wares, and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares, and merchandise mentioned in said invoice at the port of , in the United States of America.

(Signed in triplicate) J. REID, *Owner.*

Dated at Quebec this 2d day of May, 1864.

NOTE.—After the word "I," in the first line, insert the name of the person making the declaration; after the word "of" insert the

name of the place; after the words "I am" the corresponding designation, as owner, purchaser, or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.

34 CUSTOM-HOUSE, DIST. OF VERMONT,
Island Pond, May 7, 1864.

I hereby certify that the within and foregoing is a true copy of the original invoice presented on entry, and now on file in this office.

N. W. BINGHAM,
Deputy Collector.

Invoice of merchandise to be transported on the Grand Trunk railway of Canada to the custom-house at Island Pond, Vermont, consigned to Edward Fennessey, to be by him entered there, and thence to be transported to S. B. Locke, Boston, Mass.

Nos. Cars.	Quantity.	Description of goods.		Value. $ cts.
947	10,815 lbs.	Rags at,	3½ c.	378 52
1045				
1107	400 "	Old rope,	4	16 00
1875				
1737	839 "	Lead,	4 3-4	39 85
3175	T. Cwt. Q. Lb.			
1061	42 10 0 9	Bar iron,	$30	1,275 13
144				
1201	38 4 2 10	Scrap iron,	30	1,146 90
1291				
1740	45 10 1 0	Old chain cable, 3 c.		1,365 57
1239		101,948 lbs.		
1143				$4,221 77
1584				
3219				

Quebec, 2d May, 1864.

B.
J. & W. REID. 2.

(The following memorandum was written on the within in red ink. Note by clerk:)

MAY 18, 1864.

I have examined the goods named in the written entry and invoice, and find as follows: (Rags free under reciprocity treaty.) Old lead fiting to be manufactured, 1 cent lb., and 50 per cent. in addition. Old rope or junk, free. Chain cable 2 cents per lb., and 50 per cent. in addition. Scrap iron 6.00 per ton and 50 per cent. in addition. Bar iron in squares, not under 1-2 nor over 4 inches, in flats not under one inch nor over 7 nor less than 1-4 inch thick, less
35 value than $50 per ton in Liverpool, $17 per ton and 50 per cent. in addition. The invoice price should be advanced to $42.00 per ton, to give value to iron in bars, and the chain to $40 per ton.

OTIS CUTLER.

Warehouse entry and transportation in the United States.

FORM No. 132.

Treas. Inst. July 2d, 1855.

CUSTOM-HOUSE DISTRICT OF VERMONT,
DEPUTY COLLECTOR'S OFFICE, *Island Pond, May* 7, 1864.

Entry of merchandise imported by the Grand Trunk Railway Company of Canada, in their cars on the Grand Trunk railway, on St. Lawrence and Atlantic Branch, from Montreal, Canada East, for warehouse and for transportation in bond to Portland, Maine, A. Forman, conductor.

Marks.	No. Cars.	Packages and contents.	Quantity.	Dutiable value of each package.
See Invoice. Date of bond May 7, 1864. Time allowed 30 days. Laden in cars for transportation on the Grand Trunk railway to Portland.		10,815 lbs. Rags, Free.		
		400 " Old rope. "	12 59	379
		839 " Lead.	1,083 75	16 $395
		42 10 0 Bar iron.	344 0	
		38 42 Scrap iron.	3,058 44	40
		101,948 lbs. Old chain cable.	$4,498 80	1,275
			839 lbs. *a* 1½ c.	1,147
			42 10 0 *a* $25½	1,365 3,827
			38 4 2 *a* 9	
			101,948 lbs. *a* 3c.	

Consigned to S. B. Locke.
The Grand Trunk Railway Company of Canada, by their agent.
EDWARD FENNESSY.

NOTE.—This "entry must be made in triplicate," stating the date and time of transportation bond, and the triplicate entry forwarded to port of destination. "Bond for No. 133 to be taken on this entry."

36 *Oath of consignee, importer, or agent.*

I, Edward Fennessy, do solemnly and truly swear, that the invoice now presented by me to the collector of the port of Island Pond, in the district of Vermont, is the true and only invoice by me received of the goods imported by the Grand Trunk Railway Company of Canada, on their railway in their cars, whereof A. Forman is conductor, from Montreal, C. E., which goods I am authorized to enter for said company; that the said invoice is in the state in which it was received by me, and that I do not know nor believe in the existence of any other invoice of said goods, wares and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, according to said invoice; that

nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on said goods; and that if at any time hereafter I discover any error in the said invoice, or in the amount rendered of the said goods, or receive any other invoice of the same, I will immediately make the same known to the collector of the port of Island Pond. And I do further solemnly, sincerely and truly swear, that, to the best of my knowledge and belief, S. B. Locke, the owner of the goods, wares and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost at the time or times, and place or places, when and where procured of the said goods, all the charges thereon, and no other or different discount, bounty or drawback, but such as have been actually allowed on the same. So help me God.

Sworn this 7th day of May, 1864, before me.

N. W. BINGHAM,
Deputy Collector.

FORM NO. 13.

I do solemnly, sincerely, and truly swear that the goods, wares, and merchandise, described in the within entry, now delivered by me to the collector of the customs for the port of Portland, are truly intended to be transported in bond by me to the port of Port-
37 land and delivered to the collector of said port, according to the provisions of the warehousing laws, and the regulations of the Secretary of the Treasury. So help me God.

Sworn to this 7th day of May, 1864, before me.

EDWARD FENNESSY,
Deputy Collector.

Plaintiffs then read in evidence the following deposition, except paper A, which was withdrawn:

PROVINCE OF CANADA, *District of Quebec.*

Appeared William George Orkney, of the town of Levis in Lower Canada, freight clerk in the office of the Grand Trunk railway at Point Levy, who being duly sworn doth declare, depose and say:

I am freight clerk in the employ of the Grand Trunk railway of Canada, at their office, Point Levy, and have held that office for upwards of a year and a half.

As appears from the records in the books at Point Levy; cars numbers 1061, 144, 1875, 3175, 1737 1291, 1201, 1143, 1239, 1740, 1584, 3229, 3292, were seut by J. & W. Reid, consigned to J. Tremaine for S. B. Locke, Hortland, from Point Levy to Portland; and cars numbers 1106, 947 and 1045, were sent by the said J. & W. Reid to I. H. White, at Portland, from Point Levy to Portland.

Car number 1061 was forwarded from Point Levy on the twenty-third of April last, containing scrap iron.

Car number 144 was forwarded on the same day containing iron.

Car number 1875 was forwarded on the twenty-second of April, containing scrap iron.

Car number 3175 forwarded on the twenty-second of April, containing scrap iron.

Car number 1737 forwarded on the twenty-second day of April, containing scrap iron.

Car number 1291 forwarded on the twenty-sixth of April last, containing iron.

38 Car number 1201, forwarded on the twenty-sixth of April last, containing iron.

Car number 1143, forwarded on the thirtieth of April last, containing scrap iron.

Car number 1239, forwarded on the thirtieth of April last, containing scrap iron.

Car number 1740, forwarded on the thirtieth of April last, containing scrap iron.

Car number 1584, forwarded on the thirtieth of April last, containing iron.

Car number 3229, forwarded on the third day of May last, containing iron.

Car number 3292, forwarded on the said third day of May, containing iron.

Car number 1107, forwarded on the twenty-fifth day of April last, containing rags.

W. G. ORKNEY.

Car number 947, forwarded on the said twenty-fifth day of April, containing scrap iron, and car number 1045, forwarded on the said twenty-fifth day of April, containing scrap iron.

The weight permitted to be loaded in each car is twenty thousand pounds and no more.

The annexed paper, marked A, is a true extract from the invoice book of the company of freight forwarded from Point Levy.

The actual time of the cars leaving the Point Levy station is recorded in the books of the company, as well as the time when they are billed.

On cross-examination by Mr. Fox :

I have no personal knowledge of the contents of these cars. The foregoing is the information which I gather from the books of the company, which are my only source of information on the subject.

The cars were hired for the above freight at the rate of fifty dollars per car. To the best of my knowledge the cars were not weighed, nor the contents of each, but the weight given by the sender. It is quite possible, however, that they were weighed.

39 *Direct examination resumed.*

The bills of lading which are received from the consignor are supposed to mention the contents of the car, and the entrees in our books are made from these bills of lading.

And further this deponent saith not, and hath signed, at Quebec aforesaid, this second day of December, one thousand eight hundred and sixty-four.

W. G. ORKNEY.

Jonas Curruth, recalled by plaintiffs, testified :

I have the book on which the arrival of cars and trains is kept.

Car No. 947 arrived April 26th, and appeared to be loaded with scrap iron.

Car No. 1045 arrived same day, with same loading.

Car No. 1061 arrived April 24th, with scrap iron.

Car No. 144 arrived April 24th, with scrap iron.

Car No. 1740 arrived May 2d, with scrap iron.

Car No. 1239 arrived May 2d, with scrap iron.

Car No. 1143 arrived May 2d, with scrap iron.

Car No. 1584 arrived May 1st, with cable chains.

None of this iron was re-weighed or unladen at Island Pond; there are no means of weighing belonging to the custom-house at Island Pond. Since April 1st, 1864, it has not been the custom to weigh cargoes at Island Pond. We weighed one cargo of five cars of old iron a month after this seizure. We have also weighed a car load of tea. We weighed the iron last spoken of at the freight house on scales belonging to Grand Trunk R.R. Co. On arrival of cars we make a casual preliminary examination. Free goods we pass along; dutiable we retain. I never went into cars with Fennessy and Bowman. I opened the cars for them to look in, near the last of April, between 26th and 30th, at Fennessy's request. Both of them looked into the cars, and went into some of them. I know Bowman was gone next day. I don't know which way he went. I say I know he was absent, because I saw him every day when he was there. I think there were fifteen cars in all of this consignment. My impression is, that five or six had bar iron in them. All had chains and bar iron, or scrap iron. I cannot say whether manifests of this cargo were delivered to the collector or not. Manifests were very irregularly furnished by Grand Trunk Company; sometimes furnished, sometimes not. I should say that the manifests shown me are the ones accompanying this importation. Sometimes there is a car without a manifest. We cannot rely on the manifests.

Upon cross-examination said witness testified:

I was a country trader at Charleston, Vt., before I was in custom-house. I ought to receive a manifest when the car arrives. Generally from Point Levy and Montreal, and with what is called "through freight," we get a manifest, which accompanies train. It is brought by train and handed in on arrival, most of the time. I think the manifests in question were handed in at custom-house. Three cars arrived April 23d, and 5 arrived April 24th. Cars began to arrive April 23d, and left together on a special train, Sunday, May 8th. No seizure was made at Island Pond. The deputy collector came to Portland to report. The cars started all together, and I supposed they came through. Cars numbered 1875, 1737, 3175, 1061,

144, 1045, 947, 1107, 1201, 1291, 1584, 1740, 1239, 1143, 3229, 199, 1456, all left May 8th, 1864; entered May 7th, 1864. I know what the law would give me as an informer if I informed of the facts in this case. The cars left in same condition that they came in, except that we had pulled up scrap iron in each car in various parts. There was lead, rags, and old rope in some of the cars about that time. I find no lead or ropes put down in my handwriting. The chains were in car 1584, which I have put down as arriving May 1st. That is the first car having chains, so far as my entry shows. The manifests shown me are in customary form. I think there is one consular certificate besides this one I saw at the office at Island Pond. I supposed the one received at that custom-house was sent to Portland custom-house. The goods were bonded with us and sent down here to Portland, and duties paid here. Cars 1456 and 199 came forward, with others, May 8th, and contained old anchors and old iron not in this invoice. I did not inform against this shipment. Bingham came with the train down to Portland.

41 The attorney for the United States here offered and read the following manifests:

Grand trunk railway.—Inward foreign manifest.

(FORM No. 45.)

Report and manifest of merchandise laden on board the cars of the the Grand Trunk Railway Company of Canada, whereof is conductor, which merchandise was taken on board at the places severally specified, in the British Province of Canada, on the 22d day of April, 1864, and bound for Island Pond, Vt., viz:

No. of car.	No. and description of packages and contents.		When taken on board.	By whom forward'd.	To whom consigned.	Pl. of consignee's residence.	Place of destination.
1737		1 car scrap iron.	April 20.	J. W. Reed.	J. Tremain,	Portland.	
1875		do. do. do.	April 20.	do.	for S. B. Locke.	do.	
3175		do. do. do.	April 20.	do.	do.	do.	
771	107	Bbls. flour.		G. T. R.	Town & Wash.	Boston.	
3210	100	do. do.		do.	Bradley & Co.	Portland.	
1823	100	do. do.			C. Rogers & Co.		

Arrived at Island Pond April 23, 1864.

N. W. BINGHAM, *Deputy Collector.*

I, , do solemnly, sincerely, and truly swear that the report and manifest subscribed with my name, and now delivered by me to the deputy collector of the port of Island Pond, Vt., contains, to the best of my knowledge and belief, a just and true account of all the goods, wares, or merchandise which were on board the said cars at the time of their leaving , or which have been laden or taken on board at any time since; that I am at present, and have been during the trip, conductor of said cars, and that no package whatsoever, or any goods, wares, or merchandise have been unladen,

taken out, or in any manner whatsoever removed from on board said cars since their departure from the respective places designated, except such as are now particularly specified and declared in the abstract or account herewith. And I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares, or merchandise, of any nature or kind whatsoever than
42 are contained in the report and manifest subscribed and now delivered by me, I will immediately and without delay, make due report thereof to the deputy collector of the port of Island Pond, Vermont. So help me God.

Signed, subscribed, and sworn before me this day of 186 .

(Signed)

, *Deputy Collector.*

☞ No beer, ale, or porter, can be imported, except in casks of not less than forty gallons, [beer measure,] or in packages containing not less than six dozen bottles, on pain of forfeiture of the same, and the vessels in which they were brought; nor can any lump or loaf sugar be imported except in vessels of 120 tons and upwards, and in casks or packages containing not less than 600 pounds weight; nor any distilled spirits [arrack, brandy or sweet cordial only excepted] except in casks of the capacity of ninety gallons [wine measure] and upwards; nor in casks which have been marked pursuant to any law in the United States, on pain of forfeiture of the said sugar and spirits, together with the vessel in which they were imported.

Grand Trunk railway.—Inward foreign manifest.

FORM NO. 45.

Report and manifest of merchandise laden on board the cars of the Grand Trunk Railway Company of Canada, whereof is coductor, which merchandise was taken on board at the places severally specified, in the British Province of Canada, on the 22d day of April, 1864, and bound for Island Pond, Vt., viz:

No. of car.	Nos.	Descripti'n of package and contents.	When taken on board.	By whom forward'd.	To whom consigned.	Pl. of consignee's residence.	Place of destination.
1061 140		1 car scrap iron. 1 do. do. do.	April 22d. April 22d.	J. W. Reed. do.	J. Tremain, for S. B. Locke.	Portland. do.	Portland. do.

Arrived April 24, 1864, at Island Pond.

N. W. BINGHAM, *Deputy Collector.*

43 I, , do solemnly, sincerely, and truly swear, that the report and manifest subscribed with my name, and now delivered by me to the deputy collector of the port of Island Pond,

Vt., contains, to the best of my knowledge and belief, a just and true account of all the goods, wares or merchandise which were on board the said cars at the time of their leaving , or which have been laden or taken on board at any time since; that I am at present and have been during the trip, conductor of said cars, and that no package whatsoever, or any goods, wares or merchandise, have been unladen, taken out, or in any manner whatsoever removed from on board said cars, since their departure from the respective places designated, except such as are now particularly specified and declared in the abstract or account herewith. And I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares or merchandise, of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately and without delay make due report thereof to the deputy collector of the port of Island Pond, Vt. So help me God.

(Signed) .

Signed, subscribed, and sworn before me this day of 186 .

, *Deputy Collector.*

☞ No beer, ale, or porter, can be imported, except in casks of not less than forty gallons, [beer measure,] or in packages containing not less than six dozen bottles, on pain of forfeiture of the same and the vessel in which they were brought; nor can any lump or loaf sugar be imported except in vessels of 120 tons and upwards, and in casks or packages containing not less than 600 pounds weight; nor any distilled spirits [arrack, brandy or sweet cordial only excepted] except in casks of the capacity of ninety gallons [wine measure] and upwards; nor in casks which have been marked pursuant to any law in the United States, on pain of forfeiture of the said sugar and spirits, together with the vessel in which they were imported.

44 *Grand Trunk railway.—Inward foreign manifest.*

FORM NO. 45.

Report and manifest of merchandise laden on board the cars of the Grand Trunk Railway Company, of Canada, whereof is conductor, which merchandise was taken on board at the places severally specified, in the British Province of Canada, on the 23d day of April, 1864, and bound for Island Pond, Vt., viz:

No. of car.	Nos.	Descripti'n of package and contents.	When taken on board.	By whom forward'd.	To whom consigned.	Pl. of consignee's residence.	Place of destination.
1107		1 car rags.	April 23d.	J. W. Reid.	J. H. White.	Portland.	Portland.
947		do.	April 23d.	do.	do.	do.	do.
1045		do.	April 23d.	do.	do.	do.	do.

I, W. Sadleir, do solemnly, sincerely and truly swear, that the report and manifest subscribed with my name, and now delivered by me to the deputy collector of the port of Island Pond, Vt., contains, to the best of my knowledge and belief, a just and true account of all the goods, wares or merchandise which were on board the said cars at the time of their leaving , or which have been laden or taken on board at any time since; that I am at present and have been during the trip, conductor of said cars, and that no package whatsoever, or any goods, wares, or merchandise, have been unladen, taken out, or in any manner whatsoever removed from on board said cars since their departure from the respective places designated, except such as are now particularly specified and declared in the abstract or account herewith; and I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares or merchandise, of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the deputy collector of the port of Island Pond, Vt. So help me God.

(Signed) W. SADLEIR.

April 27th, 1864.

Signed, subscribed, and sworn before me this 27th day of April, 1864.

N. W. BINGHAM, *Deputy Collector.*

☞ No beer, ale, or porter, can be imported, except in casks of not less than forty gallons, [beer measure,] or in packages containing not less than six dozen bottles, on pain of forfeiture of the same and the vessel in which they were brought; nor can any lump or loaf sugar be imported except in vessels of 120 tons and upwards, and in casks or packages containing not less than 600 pounds weight; nor any distilled spirits [arrack, brandy or sweet cordial only excepted] except in casks of the capacity of ninety gallons [wine measure] and upwards; nor in casks which have been marked pursuant to any law in the United States, on pain of forfeiture of the said sugar and spirits, together with the vessel in which they were imported.

Grand Trunk railway.—Inward foreign manifest.

FORM NO. 45.

Report and manifest of merchandise laden on board the cars of the Grand Trunk Railway Company, of Canada, whereof is conductor, which merchandise was taken on board at the places

severally specified, in the British Province of Canada, on the 26th day of April, 1864, and bound for Island Pond, Vt., viz :

No. of car.	Nos.	Descripti'n of package and contents.	When taken on board.	By whom forward'd.	To whom consigned.	Pl. of consignee's residence.	Place of destination
1201		1 car iron.	April 25th.	J. W. Reid.	J. Tremaine.	Portland.	Portland.
1291		1 do. do.	do.	do.	do.	do.	do.
1652		1 car barley.	do.	D. W. Teusell.	I. D. Neal.	do.	do.
1083		1 car barley.	do.	do.	do.	do.	do.

Five cars lumber from Brompton.

I, A. Forman, do solemnly, sincerely, and truly swear, that the report and manifest subscribed with my name, and now delivered by me to the deputy collector of the port of Island Pond, Vt., contains, to the best of my knowledge and belief, a just and true account of all the goods, wares or merchandise which were on board the said cars at the time of their leaving Canada, or which have been laden or taken on board at any time since; that I am at present, and have been during the trip, conductor of said cars, and that no package whatsoever, or any goods, wares or merchandise, have been unladen, taken out, or in any manner whatsoever removed from on board said cars since their departure from the respective places desig-
46 nated, except such as are now particularly specified and declared in the abstract or account herewith; and I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares or merchandise, of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the deputy collector of the port of Island Pond, Vt. So help me God.

(Signed) A. FORMAN, *No.* 11.

April 27th.

Signed, subscribed, and sworn before me this 27th day of April, 1864.

N. W. BINGHAM, *Deputy Collector.*

☞ No beer, ale, or porter, can be imported, except in casks of not less than forty gallons, [beer measure,] or in packages containing not less than six dozen bottles, on pain of forfeiture of the same and the vessel in which they are brought; nor can any lump or loaf sugar be imported except in vessels of 120 tons and upwards. and in casks or packages containing not less than 600 pounds weight; nor any distilled spirits [arrack, brandy or sweet cordial only excepted] except in casks of the capacity of ninety gallons [wine measure] and upwards; nor in casks which have been marked pursuant to any law in the United States, on pain of forfeiture of the said sugar and spirits, together with the vessel in which they were imported.

Grand Trunk railway.—Inward foreign manifest.

FORM No. 45.

Report and manifest of merchandise laden on board the cars of the Grand Trunk Railway Company of Canada, whereof is conductor, which merchandise was taken on board at the places severally specified, in the British Province of Canada, on the 28th day of April, 1864, and bound for Island Pond, Vt., viz :

No of Car.	Descripti'n of package and contents.	When taken on board.	By whom forward'd.	To whom consigned.	Pl. of consignee's residence.	Place of destination.
1740	1 car scrap iron.	April 27th.	J. W. Read.	J. Tremaine.	Portland.	Portland.
1239	do do do	do	do	do	do	do
1143	do do do	do	do	do	do	do

Arrived at Island Pond May 2, 1864.

N. W. BINGHAM, *Deputy Collector.*

47 I, , do solemnly, sincerely, and truly swear, that the report and manifest subscribed with my name, and now delivered by me to the deputy collector of the port of Island Pond, Vt., contains, to the best of my knowledge and belief, a just and true account of all the goods, wares or merchandise, which were on board the said cars at the time of their leaving , or which have been laden or taken on board at any time since; that I am at present and have been during the trip, conductor of said cars, and that no package whatsoever or any goods, wares or merchandise, have been unladen, taken out, or in any manner whatsoever removed from on board said cars, since their departure from the respective places designated, except such as are now particularly specified and declared in the abstract or account herewith; and I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares or merchandise, of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the deputy collector of the Port of Island Pond, Vt. So help me God.

(Signed)

Signed, subscribed, and sworn before me this day of 186 .

, *Deputy Collector*

☞ No beer, ale, or porter, can be imported except in casks of not less than forty gallons, [beer measure,] or in packages containing not less than six dozen bottles, on pain of forfeiture of the same and the vessel in which they were brought; nor can any lump or loaf sugar be imported except in vessels of 120 tons and upwards, and in casks or packages containing not less than 600 pounds weight; nor any distilled spirits [arrack, brandy, or sweet cordial only excepted]

exceps in casks of the capacity of ninety gallons [wine measure] and upwards; nor in casks which have been marked pursuant to any law in the United States, on pain of forfeiture of the said sugar and spirits, together with the vessel in which they were imported.

48 *Grand Trunk railway.—Inward foreign manifest.*

FORM No. 45.

Report and manifest of merchandise laden on board the cars of the Grand Trunk Railway Company of Canada, whereof is conductor, which merchandise was taken on board at the places severally specified, in the British Province of Canada, on the 30th day of April, 1864, and bound for Island Pond, Vt., viz:

No. of car.	Nos.	Descripti'n of package and contents.	When taken on board.	By whom forward'd.	To whom consigned.	Pl. of consignee's residence.	Place of destination.
1322		1 car potatoes.	April 29th.	N. Julien.	J. Tremaine.	Portland.	Portland.
2689		1 do do	do	do	do	do	do
1055		1 do do	do	do	do	do	do
1615		1 do do	do	do	do	do	do
1584		1 car iron.	do	J. W. Reid.	do	do	do
2656		1 car potatoes.	do	do	do	do	do

I, Thomas Trickey, do solemnly, sincerely, and truly swear, that the report and manifest subscribed with my name, and now delivered by me to the deputy collector of the port of Island Pond, Vt., contains, to the best of my knowledge and belief, a just and true account of all the goods, wares or merchandise which were on board the said cars at the time of their leaving Canada, or which have been laden or taken on board at any time since; that I am at present and have been during the trip, conductor of said cars, and that no package whatsoever, or any goods, wares or merchandise, have been unladen, taken out, or in any manner whatsoever removed from on board said cars, since their departure from the respective places designated, except such as are now particularly specified and declared in the abstract or account herewith; and I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares or merchandise, of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately and without delay make due report thereof to the deputy collector of the port of Island Pond, Vt. So help me God.

(Signed) THOMAS TRICKEY.

Signed, subscribed, and sworn before me this 1st day of May, 1864.
N. W. BINGHAM, *Deputy Collector.*

49 ☞ No beer, ale, or porter can be imported, except in casks of not less than forty gallons, [beer measure,] or in packages containing not less than six dozen bottles, on pain of forfeiture of the same and the vessel in which they were brought; nor can any lump

or loaf sugar be imported except in vessels of 120 tons and upwards, and in casks or packages containing not less than 600 pounds weight; nor any distilled spirits [arrack, brandy, or sweet cordial only excepted] except in casks of the capacity of ninety gallons, [wine measure,] and upwards; nor in casks which have been marked pursuant to any law in the United States, on pain of forfeiture of the said sugar and spirits, together with the vessel in which they were imported.

Grand Trunk railway.—Inward foreign manifest.

FORM No. 45.

Report and manifest of merchandise laden on board the cars of the Grand Trunk Railway Company of Canada, whereof John White is conductor, which merchandise was taken on board at the places severally specified, in the British Province of Canada, on the 3d day of May, 1864, and bound for Island Pond, Vt., viz:

No. of car.	Nos.	Descripti'n of package and contents.	When taken on board.	By whom forward'd.	To whom consigned.	Pl. of consignee's residence.	Place of destination.
3292		1 car iron.	May 2d.	J. W. Reid.	J. Tremaine.	Portland.	Portland.
3229		1 car iron.	do	do	do	do	do
281		1 car potatoes.	do	do	do	do	do

Arrived at Island Pond May 4, 1864.

N. W. BINGHAM, *Deputy Collector.*

I, . do solemnly, sincerely, and truly swear, that the report and manifest subscribed with my name, and now delivered by me to the deputy collector of the port of Island Pond, Vt., contains, to the best of my knowledge and belief, a just and true account of all the goods, wares or merchandise, which were on board the said cars at the time of their leaving , or which have been
50 laden or taken on board at any time since; that I am at present, and have been during the trip, conductor of said cars, and that no package whatsoever or any goods, wares or merchandise, have been unladen, taken out or in any manner whatsoever removed from on board said cars, since their departure from the respective places designated, except such as are now particularly specified and declared in the abstract or account herewith; and I further swear that if I shall hereafter discover or know of any other or greater quantity of goods wares or merchandise, of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the deputy collector of the port of Island Pond, Vt. So help me God.

(Signed)

Signed, subscribed, and sworn before me this day of 186 .

Deputy Collector.

☞ No beer, ale, or porter can be imported, except in casks of not less than forty gallons, [beer measure,] or in packages containing not less than six dozen bottles, on pain of forfeiture of the same and the vessel in which they were brought; nor can any lump or loaf sugar be imported except in vessels of 120 tons and upwards, and in casks or packages containing not less than 600 pounds weight; nor any distilled spirits, [arrack, brandy, or sweet cordial only excepted,] except in casks of the capacity of ninety gallons [wine measure] and upwards; nor in casks which have been marked pursuant to any law in the United States, on pain of forfeiture of the said sugar and spirits, together with the vessel in which they were imported.

David Whitcomb, called by plaintiff, testified as follows:

I live at Island Pond. I am a baggage-master for Grand Trunk Company, and assist inspectors in unlocking and locking cars. I was called on by Edward Fennessy to unlock cars for himself and Bowman. The cars were where they could not be examined. I had them hauled up, and finding them locked with custom-house
51 locks, I got Carruth to unlock them. Fennessy and Bowman were present. It is the practice to secure with custom-house locks such cars as are to go through in bond; also such as are not all right. I think there were no other locks. Fennessy and Bowman both went into the cars. I went into some, perhaps 2 or 3. Bowman was assistant to Fennessy; a clerk to him. After examination, Bowman started for Canada. I recollect checking baggage for Bowman for Quebec about that time. I went into two cars; I presume I looked into others, but do not recollect.

George N. Dale, called by plaintiffs, testified as follows:

I live at Island Pond, and am deputy collector. I think I was at office at time of entry of a lot of iron by Fennessy, on 7th May last. The papers shown me are—1st, the declaration made before consul by the importer and consular certificate thereon, marked A 1. 2d, the invoice, marked A 2. 3d, the entry, marked A 3. I brought these papers to-day from the files of the office at Island Pond. Either Mr. Fennessy or Mr. Bowman handed them in there. I think both were present. I know Fennessy's handwriting. The signature on entry A 3 is his. The signatures on the back of A 3 are his. I I know Bowman's handwriting. I have seen him write. The handwriting of the body of the entry is N. P. Bowman's. It is filled up by him. I do not know the handwriting of the body of paper A 2. The pencil entries on A 2 are, I think, Bowman's, but I am not so positive. From A 1 has been torn off the certificate of the deputy collector that this is a true copy. It was put on by mistake, instead of on the duplicate, and was then torn off. I supposed the cars were then in the yard. Previous to entry I had examined the goods in the cars with Bowman, Fennessy, Hobson, and Bingham; some or all of them were there. A transportation bond was taken, executed by Fennessy, which I produce, taken by me from files of custom-house. Both Bowman and Fennessy were present, which handed it in I cannot say. I have seen paper B 1 before. I

think it is one of the papers originally brought in, and that Fennessy produced both sets papers—both those marked B 1, B 2, and B 3, and those marked A 1, A 2, A 3. I think B 1, B 2, and B 3
52 are in Bowman's handwriting. B 3 is an original paper.

Here the attorney for the United States offered papers, marked severally A 1, A 2, and A 3, and the transportation bond, which were admitted as evidence and read to the jury.

A. (1.)

FORM No. 144.

Certificate of consular officer to be endorsed on, or attached by seal and tape to, each of the triplicate invoices.

I, Charles S. Ogden, consul of the United States at Quebec, do hereby certify that at Quebec, on this 2d day of May, anno Domini 1864, the within invoice, numbered 40, in which are mentioned and described certain rags, old rope, old lead, bar and scrap iron, and old chains, amounting, with the charges thereon, to the gross sum of forty-two hundred and twenty-one 77-100 dollars, was produced to me by J. Reid in person, the owner of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of Boston, in the United States of America. I do further certify, that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a credible person, and that the statements made in said declaration are true.

Witness my hand and seal of office at Quebec the day and year aforesaid.

[L. S.] CHARLES S. OGDEN,
Consul of the United States of America.

NOTE.—Insert after the name in the first line the proper title of the consular office, and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

FORM No. 142.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to, each of the triplicate invoices.

I, J. Reid, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice mentioned and described; that the said invoice is in all re-
53 spects true; that as to all the goods, wares, and merchandise

therein mentioned, it contains a true and full statement of the time when, and the place where, the same were purchased, the actual cost and quantity thereof, and of all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice, except such as have been actually allowed thereon; that the currency in which said invoice is made out is the currency which was actually paid for the said goods, wares, and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares, and merchandise mentioned in said invoice at the port of Boston, in the United States of America.

(Signed in triplicate.)

J. REID, *Owner.*

Dated at Quebec, this 2d day of May, 1864.

NOTE.—After the word "I," in first line, insert the name of the person making the declaration; after the word "of" insert the name of the place; after the words "I am," the corresponding designation, as owner, purchaser, or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.

A. (2.)

Grand Trunk railway.

Invoice of merchandise to be transported on the Grand Trunk railway of Canada, to the custom-house at Island Pond, Vermont, consigned to Edward Fennessy, to be by him entered there, and thence to be transported to S. B. Locke, Boston.

947	10815 lbs.			rags,	$3\frac{1}{2}$ c.	378	52
1045							
1107	400	"		old rope,	4	16	00
1875							
1737	839	"		old lead,	$4\frac{3}{4}$	39	85
3175	T.	CWT.	Q.	LB.			
1061	42	10	0	9	bar iron,	$30	1275 13
144							
1201	38	4	2	10	scrap iron,	$30	1146 90
1291							
1740	45	10	1	0	old chain cable,	$30	1365 37
1239					101,948 lbs.		
1143							$4221 77
1584							
3229							

J. & W. REID.

Quebec, 2d May, 1864.

Warehouse entry and transportation in the United States.

FORM No. 132.

Treas. inst., July 2d, 1855.

CUSTOM-HOUSE, DISTRICT OF VERMONT,
Deputy Collector's Office, Island Pond, May 7, 1864.

Entry of merchandise imported by the Grand Trunk Railway Company, of Canada, in their cars on the Grand Trunk railway, on the St. Lawrence and Atlantic branch, A. Forman, conductor, from Montreal, Canada East, for warehouse and for transportation in bond to Portland.

Marks.	No. cars.	Packages and contents.			Quantity.	Dutiable value of each package.
See invoice. One-dollar Rev. stamp.		10815 lbs. rags, free. 400 " old rope, " 839 " lead, 42 10* 0* bar iron, c. 38 4 3 15 scrap iron, 4* 2* 102750 lbs. old chain cable, 101,948* Date of bond May 7, 1864. Time allowed, 30 days. Laden in cars for transportation on the Grand Trunk railway to Portland.	12, 59* 1083, 75* 344, 02* 3058, 44* $4498, 80* 839 lbs. @ 1¼ c. T. CWT. Q. 42 10 0 @ $25 38 4 2 @ $9 101, 948 lbs. @ 3 c	The alteration in red ink made by deductions of the collector for July 5, 1864, to correspond with actual weight and classification at Portland. N. W. BINGHAM, *Deputy Collector.*	c. 4 3 15 @ $37 50-100 per ton, 9, 15 42 tons @ $25 50-100 1071, 00 3082, 50 344, 70 $4519, 93	379 16 $395 40 1275 1147 1365 $3827

Consigned to S. B. Locke.

The Grand Trunk Railway Company of Canada, by their agent,
EDWARD FENNESSY.

NOTE.—"This entry must be made in triplicate," stating the date and time of transportation bond, and the triplicate entry forwarded to port of destination. "Bond form No. 133, to be taken on this entry."

NOTE BY CLERK.—The erasure of figures and the figures and writing inclosed thus, [| |] were in red ink in the original.

W. P. P., *Clerk.*

* Erased figures.

Oath of consignee, importer, or agent.

I, Edward Fennessy, do solemnly, sincerely, and truly swear, that the invoice now presented by me to the collector of the port of Island Pond, in the district of Vermont, is the true and only invoice by me received of the goods imported by the Grand Trunk Railway
55 Company of Canada, on their railway, in their cars, whereof A. Forman is conductor from Montreal, Canada East, which goods I am authorized to enter for said company; that the said invoice is in the state in which it was received by me, and that I do not know nor believe in the existence of any other invoice of said goods, that the entry now delivered to the collector contains a just and true account of the said goods, according to said invoice; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods; and that if at any time hereafter I discover any error in the said invoice, or in the amount rendered of the said goods, or receive any other invoice of the same, I will immediately make the same known to the collector of the port of Island Pond. And I do further solemnly, sincerely, and truly swear, that, to the best of my knowledge and belief, S. B. Locke the owner of the goods mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost at the time or times, and place or places, when and where procured, of the said goods, all the charges thereon, and no other or different discount, bounty, or drawback, but such as have been actually allowed on the same. So help me God.

EDWARD FENNESSY

Sworn this 7th day of May, 1864, before me.

N. W. BINGHAM,
Deputy Collector.

56 FORM NO. 13.

I do solemnly, sincerely, and truly swear, that the goods, wares, and merchandise, described in the within entry, now delivered by me to the collector of the customs for the port of Island Pond, are truly intended to be transported in bond by me to the port of Portland, and delivered to the collector of said port, according to the provisions of the warehousing laws and the regulations of the Secretary of the Treasury. So help me God.

Sworn to this 7th of May, 1864.

EDWARD FENNESSY,
Deputy Collector.

(FORM OF BOND NO. 33.)

Know all men by these presents, that we, the Grand Trunk Railway Company as principals, and Edward Fennessy as surety, are held and firmly bound unto the United States of America in the sum of 8,325 80 dollars, for the payment whereof to the United States we firmly bind ourselves, our heirs, executors, administrators, and assigns,

jointly and severally, as witness our hands and seals this 7th day of May, eighteen hundred and sixty-four.

10815 lbs.	rags.
400 "	old rope.
839 "	old lead.
42 10 0 0	bar iron.
38 4 2 0	scrap iron.
101,948 lbs.	old chain cable.

Consigned to S. B. Locke.

Duties $4,498,80.

[Int. rev. 25-cent stamp.]

57

The condition of this obligation is such, that if the above bound principals, or either of them, or either of their heirs, executors, administrators, or assigns, shall within thirty days from the date hereof, or within such further time as the Secretary of the Treasury may, on application of any of them before said day, allow, or in case of delay from unavoidable accident, within a reasonable time thereafter, transport in the cars, on the Grand Trunk railway, the merchandise described in an entry made at the custom house at Island Pond, in the district of Vermont, for warehouse and transportation in bond to the port of Portland, as per margin, and shall deliver the same to the collector at said port, and produce to, and deposit with, the collector of the customs at the port of Island Pond, the certificate of the collector of the port of Portland, that the said merchandise has been delivered to him according to law, or failing so to do, shall pay to the proper collecting officer of the United States at the port of Island Pond, the amount of duties, endorsed on this bond as due and owing on the merchandise aforesaid, and an additional duty of one hundred per cent. imposed by the act of Congress of the 28th day of March, 1854, then this obligation is to be void, otherwise it shall remain in full force, and be forthwith enforced by due process of law.

Sealed and delivered in presence of—
E. STILLWELL.

The Grand Trunk Railway Company of Canada, by their agent.

[SEAL.] EDWARD FENNESSY.
[SEAL.] N. P. BOWMAN.

George N. Dale resumed:

I have been in the office at Island Pond since last January. No means whatever of weighing iron at custom-house, or belonging to government there. It is not the practice to weigh bulky goods. We have in one or two instances weighed, taking them to Grand Trunk scales. To my knowledge this has been done only once or twice since I have been in office. We base the amount of bond upon invoice. It was done in this case. I think the cast was not made by the office. The amount of figuring is $4,498 07, and I think it is in Bowman's writing. I know of Locke's having other importations of iron passing our office. He has done quite an extensive business in importing iron into the United States.

Question by plaintiff. Has Locke ever had iron weighed before at Island Pond? (Objected to and allowed. Exception taken and noted.)

I think Mr. Locke never had any iron weighed before this came down. Afterwards some came down in casks and was weighed. This was after May 7th.

Upon cross-examination, said witness testified:

From paper A 1 there has been torn off I think a certificate wrongly put on by Mr. Bingham, and which he tore off. I saw him take it off. I think I looked at the certificate, which was that it was a true copy of the original. This should have been put on the duplicate and
58 not on the original. I know it was such a certificate. After the goods had been entered and forwarded the papers were completed, and as far as our office is concerned the papers were finished. The marks in red ink on A 3 were made subsequently, and appear to be in Bingham's handwriting. The pencilling on the invoice looks like Bowman's, but I am not so certain of that as of the other pencilling. That on A 2, after word chain "cables," in pencil, I do not know when it was put on. It is possible to weigh goods at Grand Trunk scales, but I don't think I should. In making up bond we take the representation of importer. This we did in Locke's case, as in others. Papers A 1, A 2, A 3, are in regular form as far as I can see, and were regularly received, so far as form was concerned, in the regular course of business at Island Pond. They are the papers produced by Bowman or Fennessy. There are no others on the files of the custom-house. I got these there. It was between April 23d and May 7th, I think, judging from date of bond and where I was. I think I went at request of some one at the office to see how the packing was done. Fennessy and Bowman were present.

Samuel D. Hobson, called by plaintiffs, testified as follows:

I reside at Island Pond. I am inspector of customs there. Have been there since last April. I recollect importation of iron last spring brought in by Bowman and Fennessy. I saw the papers in their hands. I entered on book time of arrival of that importation. Sometimes I entered in the book before I saw the cars—from the manifest. At other times I entererd after I had seen the cars.

Car No. 107 arrived April 27th, with rags, as entered by me.

Car No. 1875 arrived April 23d, with scrap iron, as entered by me.

Car No. 1737 arrived April 23d, with scrap iron, as entered by me.

Car No. 3175 arrived April 23d, with scrap iron, as entered by me.

I think the first lot that came I went into one or two cars, whether before or after entry in my book I cannot state. I cannot say
59 whether these entries were made by me before I went in or afterwards. Car No. 1201 arrived April 27, with scrap iron. I cannot tell whether this was made from examination or from manifest.

Car No. 1291 arrived April 27th, with scrap iron.

Car No. 3227 arrived May 4th, with iron.

I sometimes have entered from manifest and sometimes from inspection. I cannot say what I did in this case. All the check marks in the margin are Mr. Carruth's.

Robert A Bird, called by plaintiffs, testified as follows:

I am deputy collector of customs at Portland. I received papers accompanying an importation of iron from Canada via Island Pond in May last. The papers B 1, B 2, B 3, were presented by Mr. Bingham. B 4 was presented by Locke. Locke saw all the papers and attempted or wanted to make an entry. B 4 was made by Mr. Eaton, a clerk in the office. It is not completed; it lacks signature of Locke, and was not sworn to. It was not completed, because it was a case requiring, as we supposed, to be reported to Secretary of Treasury. He paid in the money for duties, and was probably prepared to complete the entry if we had not desired to report to the Secretary. The manifests shown me properly belong to the office on the frontier. We sent for them to fix the dates of lading. With B 1, B 2, B 3, B 4, I requested Mr. Cutler, as clerk in warehouse department and acting appraiser, to go to Grand Trunk cars and see how these goods were laden.

Upon cross-examination said witness testified:

On this invoice Mr. Locke paid in gold $5,700 on account of duties. This was an excess, and it was afterwards settled, and amount over ($333 55-000) was paid back to Locke when the duties were adjusted. The whole duties were $5,366 45-100 in gold.

George N. Dale, recalled by plaintiffs, testified as follows:

After examination of cars, Bowman left and went towards Boston and Portland. He returned from Canada and was gone somewhere in the vicinity of three days, may have been longer. Fennessy and Bowman both claimed how this iron should be rated. I think Bowman left by next train for Boston.
60 (The following question was then put to witness by U. S. attorney and objected to by claimant's attorney:)

"What claim did Bowman, in the presence of Fennessy, make in reference to classification of iron in ivoice?"

This question was objected to by defendant's counsel, but admitted by the court, and claimant thereupon excepted to the admission and

prayed his exception might be allowed, and the witness responded as follows:

"The substance was, I believe, Mr. Locke bought all this for old scrap iron, and in fact I know he did. I cannot give the language further than I know he was insisting it should be entered as old scrap iron. I suppose this was before any invoice was presented. It was before these invoices had been presented—the day before Bowman went away. I think it was more than one day before these invoices were presented. Bowman and Fennessy had talk with the inspectors but the language I cannot give. The question in debate was whether it was old scrap iron, fit only to be remanufactured, or whether it was something else."

Upon cross-examination, said witness testified:

"I understand the discussion was relative to the lot, and it was before the examination. I did not know there was any bar iron there. I think that Bingham and Bowman did most of the talking. Fennessy, Bowman and Carruth, Samuel D. Hobson and myself were, I think, present. As a matter of opinion, I should think cars had been there a week when this discussion took place. It was shortly after I got in, in the morning probably, but I won't swear whether forenoon or afternoon. The conversation arose on cable chains. It was claimed on part of deputy collector or inspector that the chains were nearly new. I may have mentioned it myself. I think the examination of the chains had been previously made. We were coming out of a car containing cable and the discussion run into classification of the whole. I think it was pretty generally spoken of that these chains were nearly new. I don't remember that it was claimed that they were old, but they had been bought as old. I cannot remember what any particular man said. I think, very soon after, on same day, I started to
61 go down with Fennessy and Carruth. Bowman said he knew that Locke bought this for old scrap iron. I think it was just when I was leaving the car with chains to see the other car, that Bowman made remarks referred to. I think Bowman left by next train for Portland, next morning. My recollection is that I came down as far as Stratford, but I cannot swear that he came in the train. He told me he was going to Boston."

Otis Cutler, called by plaintiffs, testified as follows:

I am U. S. appraiser. On the 7th and 10th of May I was acting in that capacity and I performed duties of warehouse clerk in that connection, My business is to examine merchandise after invoices are placed in my hands and see if they correspond with invoices. I recognize paper B 1, also entry for transportation. B 3. These papers were given me by Mr. Bird, deputy collector, to examine the merchandise in the invoice. I went to the cars with Mr. Corser, an inspector, and Mr. James Kennedy, a young man employed as a laborer in the warehouse department. It was in May; don't know the day; middle of the week. It was the second day after I heard of arrest of cars. Went into each of the cars after they were opened by Corser, to examine the goods; closely as they could be examined without moving

goods. I entered the examination in a memorandum book, with the number of cars and the contents. Cars were standing in the yard of the Grand Trunk Company.

Car 1107, so far as could be seen, was rags. We took no bales out.

Car 1737 was loaded with bar iron covered with scrap iron.

Car 1584 had a new cable with some scrap iron on it. It was what I term new, from the fact that it had never been used. I have examined a good deal of iron. There is no difficulty in telling what has been used and what not.

Car 3175 had bar iron covered with scrap.
Car 947 " " " " " "
Car 1045 " " " " " "

Car 1201 had bar iron in flats, two old steam pipes, three barrels and one anchor.

Cars 1456 and 199 were platform cars with anchors, and did not belong to this invoice.

62 Car 1291 had iron in squares covered with scrap.

Car 1061 had bar iron and scrap iron.

Car 144 had 1 bbl. lead and bar and scrap iron.

Car 3229 had two cables, one new and one old.

Car 1740 had two cables, nearly new, covered with scrap iron. Cables were fit for use.

Car No. 1239 had two chains, good, slightly covered with scrap iron.

The chains were not new, they were fit for use. If an invoice of cable chains is presented to me, it is my duty to see whether fit for use or not. If fit for use, they are chain cables, if not, they are scrap iron. Old iron, fit only to be remanufactured, is classed scrap iron. I would not class as old iron cables fit to be used as chains.

Car No. 1143 had two new chains and one large piece of old boiler.

Car No. 1875 had iron covered with scrap.

I made a memorandum on this invoice, which I returned to collector, and which is as follows: This is the red-ink memorandum endorsed on the invoice, paper B 2.

We have the market reports of markets in Europe, and when an invoice is presented we compare with the reports furnished us by consuls and appraiser general. I made a classification, and reported to collector. At that time I was simply acting as an appraiser—am now a full appraiser. I made variations from invoice price according to price of iron in Liverpool, as reported to this office.

In May last I went to Quebec, at request of collector, to learn about state of market there. Upon examination, I found this variance between the invoice and what I found to be the facts: Band and hoop iron and dusher iron, less than 1,000 lbs. in all, was in the cars, and bear different rates of duty. At the time of making my report I knew nothing about weights. When iron was weighed, three other kinds of iron were discovered, viz., band, hoop, and dusher iron. The duty is higher on these, they being among kinds not specifically enumerated in the tariff. My visit to Quebec was before my

63 final report to collector. I there ascertained the market value of iron in Quebec. I first took the market reports at Liverpool and made my estimate therefrom. The price at Quebec was in addition 27 shillings per ton.

(The claimants objected to admission of the statement of the witness then following, viz: "My examination at Quebec did not change my opinion of the value of the bars." The court admitted some, however, subject to claimants' objection.)

My examination varied my opinion as to estimate of chains. I determine whether a chain is old or new from various things. A chain used in salt water has corrosion upon it, and also shows the wearing of the links. The rust produced by salt water makes a sort of coating or glazing which comes off with a scale. Rust, from exposure to atmophere, has a different appearance from that exposed to salt water. When iron was examined I don't recollect Locke's being present. S. B. Locke was there on day of withdrawal of goods from bond. I think there was a conversation between Bird and Locke about classification of chains. The custom here is, that goods received in bond for transportation to Boston are not usually reweighed here. Upon the re-examination of these goods I made a further report. The paper shown me is that report. It is dated May 18th, and was made of that date, at request of Mr. Bird, so as to compare with date of withdrawal. It was after they had been put into warehouse. I think they had all been weighed by Smith when I made this examination.

The report referred to was here offered and read in evidence, as follows:

A.

CUSTOM-HOUSE,
Portland, May 18th, 1864.

TO THE COLLECTOR:

SIR: In compliance with your directions, I have examined the merchandise brought into this district from Island Pond, in the cars of the Grand Trunk Railway Company, the same having been entered in bond for warehouse and transportation to this port upon the
64 7th day of May, 1864, and I find said merchandise subject to the following classification, and liable to the rates stated in the margin:

Car No. 947: 10,815 lbs. rags	Free.
A lot of old rope, (old junk,)	Free.
A lot of old lead, fit only to be remanufactured	1c. p'r lb. and 50 pr. ct. in ad.
Five cars containing chain cable, invoiced 101,948 lbs.,	2 cts. pr. lb. and 50 p'r. ct. addi'l.

The invoice price of these chains is $30 per ton, but should be advanced to give value to $55 per ton.

I find a large quantity of bar iron in flats, not under 1 inch wide nor over 7 inches, nor less than ¼ inch thick, also same square, not

under ½ nor over 4 inches, liable to duty of $17 per ton and 50 per cent. in addition. This iron is invoiced at $30 per ton, and should be advanced to $42, to give market value.

I also find included in the bar iron, as per invoice, one bundle hoop iron, 2 bundles band iron, and three bundles of ¼ oval or dusher iron, all weighing 625 lbs., liable to duty at $25 p'r ton, and 50 per ct. in addi'n.

I have also examined a lot of anchors, entered at same time, consigned to the same party, and invoiced old anchors. I find one large anchor broken, fit only to be remanufactured, liable to duty as scrap iron, $6 per ton, and 50 per ct. additional.

The remainder are such as may be used as anchors, and subject to duty, 2cts. per lb., and 50 per ct. additional.

Scrap iron, contained in the invoice, old and only fit to be remanufactured $6 per ton, and 50 per ct. additional.

Respectfully yours,

(Signed) OTIS CUTLER.

To Hon. ISRAEL WASHBURN, Jr.,
Collector of the Customs.

Examination of Otis Cutler resumed.

S. B. Locke had other importations of iron passing through this custom-house. He shipped about a year before through here a quantity of scrap iron in casks.

65 Question by U. S. attorney. "Have you ever known, of your own knowledge, of scrap iron being introduced into the United States by Mr. Locke covering other goods, before this shipment?"

(Claimant's attorney objected to this question, and court admitted same, subject to objection, and claimants thereupon then and there excepted to its admission, and prayed his exception might be allowed.)

Answer. Something over a year before this shipment I found pig lead, packed in casks, appearing to be scrap iron, but on inside containing pig lead. These packages were marked S. B. Locke, were libelled and forfeited. There were several pounds of pig lead thus seized. My recollection is there were 37 pigs of lead. There were in packages of rags, at the same time. Some were marked also pig tin S. B. Locke, and some S. B. L. The amount of sales I cannot state.

Upon cross-examination said witness testified:

There was no invoice of the lead presented to me, that I know of. I was appointed clerk in the custom-house early in 1861—held that position till some time in June last—then appointed an appraiser. Before I went into custom-house, had been selling goods in city and country. Had been selling dry goods in Portland eight years previously to being custom-house officer. Before that, kept a country store at Dexter. Was in Quebec on this business some time in May. Don't know the date; kept no memorandum. In Quebec three times

during the year 1864. Was at Quebec with collector in December, taking depositions in this case. Bingham was there. He returned with me from Quebec, but did not go with me. I was at the district clerk's office when Reid and a young man in employ of Mr. Locke here gave their testimony. Asked to go up by some one; don't know who. Didn't make memorandum whether 1584 contained one or two chain cables. Cables are of different lengths. For a ship of 1,000 tons a man would expect a cable of a certain number of fathoms. Some of the cables were in pieces. Didn't observe this till they were taken out. Couldn't say how long the pieces were; no very short pieces. Couldn't tell if any were 1-4 length.

66 Was present when men were handling them. Some had every appearance of being new, not having been used. I judged by an examination that the chain had not been used as a cable. Three I described as new. Two others had been used but not much. Only one was old and not suitable to be used again. Some I gave no special description to. Car 1740 had two cables nearly new, fit for use. Cables in 1239 were good; had been used but could be used again. Cables in 1740 were worn less; 1584 had new cables. Don't know whether in the old chain any of the bars were gone. One of the chains had bars, but don't know that it came with this shipment; there were other chains by other shipments, a portion of these cables were left on the side of the warehouse. Cables were put upon cars and weighed. Think they were weighed on scales of Grand Trunk Company. After being weighed, they lay on platform, west side of warehouse a long time. Were there when I made second examination. Did not notice any chains with bars across them. They were large. The only chain that appeared diminished materially by corrosion was the one I called the old chain. I have no opinion about the thickness of the chain. Noticed no prints or letters on the chains. Don't know of any parties importing second-hand chains here. Never been called upon to examine such. The chains were taken apart by the men handling them, for convenience of handling them. There were ten chains, I think; three new; the rest I think had been used; when I say new I mean that had not been used. They might have been made twenty-five years. There was some loose scrap iron in car 1201. My statement shows how much hoop iron. Bundles of iron may weigh 56 to 112 lbs. It was rusty. Two bundles of band iron were rusty. 56 lbs. or 112 lbs. to a bundle. Band iron is heavier than hoop iron. There were three bundles of dusher iron. No such description of iron in tariff act. Comes under the head of iron not otherwise provided for. First called the chain $40, and lastly $55. Put all the chains in at $55. All chains that could be used as chain must be classed as chain and pay in gold 3 cents duty. Upon the chains the duty was specific, at so much a pound. The iron must have cost $50, in order to have the duty raised upon it. The iron as I valued it was subject

67 to a duty of $7 per ton and 50 per cent. additional. To modify it in any way, it should have cost over $50 per ton.

David P. Whitcomb, called by plaintiffs, testified:

Immediately previous to Bowman's being away to Canada, he had been absent more than a day and less than a week, absent south. I observed his absence at the time.

Upon cross-examination, said witness testified:

I missed him from the office several days. Don't know of my own knowledge whether he was gone to the north or south. Previous to the first of April, inspectors had not made a very careful examination of goods. Never had seen them probing bales before 1st of April; since, so far as I have seen, they have probed bbls. of flour, bales of rags, &c.; oats in bulk would be probed.

Upon re-examination by plaintiffs, said witness said:

I have seen them examine rags, wool and oats in this way. Don't remember any others. Still in employ of Grand Trunk Company. Running time from Point Levy to Island Pond of freight trains is 12 to 15 hours. Train leaving in morning would arrive late at night.

Uriah W. Briggs, called for plaintiffs, testified:

Am freight conductor on Grand Trunk R. R. Was in their employ in April and May last. Was the conductor of a train from Island Pond to Gorham, loaded with iron—last of April to first of May. Bingham came with me from Island Pond to Gorham. Something like 16 cars; don't know that iron was in all of them.

Upon cross-examination, said witness testified:

Running time from Island Pond to Northumberland is a little over two hours. Bingham came as far as Gorham. I left him there. Usually stop at Northumberland about 20 minutes. Only stopped that day for wood and water. No passenger train that day. Left Island Pond about 8 a. m., and laid over at Gorham until Monday, next day. 92 miles from Gorham to Portland. Stopped at Northumberland 20 to 25 minutes.

Samuel D. Hobson, recalled for plaintiffs, testified:

Recollect Bowman and Fennessy going with me to see cars, the cars having been drawn out for that purpose. I think all the cars were there,
but won't be positive. Whitcomb was present, also other offi-
68 cers. Recollect Bowman's going north; said he was going to
Quebec. He arrived back also from some point north. This was before the entry, I think. He was absent previously several days, I do not know where. Custom-house cannot weigh on their own scales at Island Pond. They have weighed within six or eight weeks on Grand Trunk scales. We had never weighed anything before this case. Amount of duties for transportation bonds are computed at office of agent. I know Bowman's handwriting; papers marked A were brought by me from Island Pond in my valise. Fennessy said he could bond it at Portland, and they could have it adjusted there; the adjustment was to be about duties. The dispute was about classification, they (Fennessy) talking about its being all scrap iron; that Locke bought it all at one price, and it should be rated as such.

Fennessy claimed that it should all be passed as scrap iron. The train came forward a day or two after and Bingham came with it. Have had instructions from collector about examinations of trains since April 1st. Have no means of detecting fraud in weight of invoices. Fennessy claimed that entry should be of all as scrap iron, and in consequence it was determined to bond them to Portland. That has been the only case where goods have been so forwarded to Portland.

Upon cross-examination said witness testified:

Conversation consumed about all the forenoon. Custom-house is open from 12 m. one day to 12 m. next day. Conversation was in collector's office. I recollect distinctly that Bowman said he supposed and knew it was all one kind of goods; that was the reason he assigned for having it so classified. Cannot say that Bowman made any claim of that kind; it was his general talk. This was at time they brought papers in to make entry; it was first time I heard about bonding. I entered some of the cars same night they arrived. Usually a card on outside gives contents of car and we look in to see whether the contents correspond with the card. All dutiable goods we detain, locking the cars. Only a part were there when I so went in; it was about the first instalment. Only three cars were there; may have been more but I don't think it probable.

Otis Cutler, recalled for plaintiffs, testified:

69 I made the statement as to number of chains from the appearance as loaded in the cars; I did not at first discover round iron, but afterwards I think I did see some short bars of round iron, not sufficient in quantity, however, to change classifications.

Upon cross-examination said witness testified:

I took no measurements; cannot state lengths of bar; should think lengths usually vary from 12 to 16 feet. Those in question were less than 8 feet long, perhaps not more than 6 feet long. I think I first appraised chains at $40 a ton of 2,240 lbs. Duty on cables is so much a pound whenever fit for use. I don't remember any quantity of these round bars in this lot. Should not remember any in it were it not that I had to use one to move a heavy box in the building.

Lewis B. Smith, called by plaintiffs, testified:

I live in Portland; am deputy collector; was weigher, guager, and measurer last April and May. Weighed some iron in May last. Saw most of the iron in the cars before it was weighed. Cars were numbered 144, 1061, 1291, 1201, 1456, 199, 1239, 1143, 1740, 1875, 1737, 3175. Twelve in all. Car 144 had bar and scrap iron, also 1061, 1291, 1201, 1875, 1737, 3175. Cars 199 and 1456 had anchors and scrap iron; 1740, 1239, and 1143 had scrap iron and cables. Some unloaded before I got there. Commenced weighing next day after I saw them. Weighed in steamers' freight house, on platform scales, weighing from the cars, sometimes weighing the scrap in the cars and in all cases taking the bars out. Was engaged thirty-seven hours in

weighing these loads of bar and scrap iron. Was thirty-one hours weighing cable, nine hours a day. Spriggs, Brown, Stephenson, Josephs, Manuel, Butler and Bull, (colored men,) assisted. Murray, Lewis and Tasco worked on scrap iron. I never weighed with any scales unless they had been tested. I weighed as follows:

Car 144, 13,877 lbs. bar iron, 4,626 lbs. scrap iron, bars nearly of a length, 15 to 20 feet long, assorted sizes.

Car	1061,	7,353 lbs.	bar iron,	8,204	lbs.	scrap iron,	same kind bars
"	1291,	14,803	" "	3,618	"	"	
"	1201,	13,480	" "	3,389	"	"	
	"	1239,	chains and		1,489	"	
70	"	1740,		" "	2,662	"	
	"	1875,	6,885 lbs.	bar iron,	13,423	"	
"	1737,	7,858	" "	11,499	"	"	
"	3175,	7,948	" "	8,070	"	"	

The chains were weighed on scales in Grand Trunk depot. I had tested them by my own scales. The chains could not be weighed on government scales. I had compared weights, as sometimes it was more convenient to weigh on the large platform scale, and I had found them correct. The whole weight of chains in this invoice was 102,750 lbs. I *noticed the chains were of different qualities, some old and some new, or what I took to be new. The impression I have is that there were no chains but could be used as chains.*

(So much as is in italics objected to by claimants, and admitted, subject to objection by court.)

I reported to collector on records of office as to weighing of this lot. There were 547 lbs. of hoop, band and oval iron. My return was made on weigher and guager's return book. The book shown me contains my return, and is signed by me as weigher and guager of said iron.

The	bar iron weighed	94,080	lbs.
"	scrap " "	85,803	"
"	chains " "	102,750	"
"	hoop iron, &c.,	547	"

I weighed the bar iron on a small platform scale. All the scales used for weighing owned by government had been tested. I am not aware that others had been tested:

Upon cross-examination by claimants, said witness testified:

Have been weigher, guager, and measurer for a little over three years. The chains weighed on track scales were weighed thus: first we weighed a car to get the tare, then weighed the car with chains on it. I think I have a memorandum of weight of car. Have no recollection of weights aside from memorandum. I saw the government scales tested before I used them in the spring, in January I think. They were tested by city sealer, under orders from surveyor.

71 I was present when they were tested. The city sealer has a set of standard weights and they were tested by him. My impression is that surveyor was present. Think he changed

the weights to make them correspond with his scales; it has been usual to have them tested twice a year. When I went to weigh some cars had been unladen, chains were on platform. I found in car 199 5,238 lbs. scrap iron, and some anchors. I don't know whether in this icvoice or not. Car 1740 contained scrap iron and cable. I have never followed the sea and never bought or sold chains. I think band iron was in good order—no distinct recollection. I compared my scales with Grand Trunk scales before weighing this iron. They corresponded very nearly, as nearly as two scales will correspond. There were thirty-seven hours of each man's work of six men in unlading the scrap and bar iron. They were unladen at government expense. There were thirty-one hours of eight men in unloading and weighing chains and anchors. I think I first weighed the band and oval iron among the scrap, and afterwards weighed it out.

In eight bbls. there were 4,876 lbs. scrap iron.
Less tare, 144 lbs.

Net weight, 4,732 lbs

Locke was present when I was weighing. The eight barrels came from car 199.

Upon re-examination by plaintiffs said witness testified:

The band iron was strapped together with iron. Have been stationed at English steamers where a great deal of iron is imported; last year I had all the steamers—two years previously half the ships. Hoop iron was merchantable as compared with that brought over in steamships, very nearly the same thing. Bar iron was somewhat rusty but not more so than usually when it comes out of ships. Some cars had been unloaded when I begun to weigh. Lading of those unloaded had been placed in warehouse. Libby, inspector, pointed it out to me. It was similar to what I had taken out. The aggregate weight of what had been taken out and unloaded was: one lot 17,791 lbs. bar iron; another lot 4,085 lbs. ditto, and there was also 11,584 lbs. scrap iron. I am confident that the aggregate given in my
72 report is correct, and that included eight barrels containing 4,732 lbs. scrap iron. Nine other barrels contained 5,238 lbs. scrap iron, and that was included in this lot, The nine barrels were in car 199, the eight barrels were in car 1456 according to my memorandum. In car 3175 and in gross from warehouse were 28,139 lbs.

Samuel S. Murray for plaintiffs testified:

In weigher and guager's department for last three years; I assisted in unloading iron in May. The iron in first car had what appeared to be an old boiler. Bars were first taken out and placed in shed and balance weighed in car. Smith begun to weigh in a car, not the one with chains. Bars were weighed as we took them out. The scrap iron was wheeled out and placed by itself, and the bar iron by itself by Irishmen. They were carrying theirs out as we were weighing. I think we were two or three days unloading from cars and weighing, and one and a half days or two days more weighing from shed. I didn't go into cars where Irishmen were at work.

Robert A. Bird, recalled for plaintiffs, testified:

Bingham, deputy at Island Pond, came down with cars and brought the papers. I detained the iron on his information. If no notice had been given the goods would have been passed upon the weights as given at Island Poud. We should have had nothing to do with unloading or transhipment. Saw S. B. Locke. He made the withdrawal entry. Locke filed a protest, claiming that the iron should be entered as old and fit only to be remanufactured. He claimed an appeal. General appraiser and merchant appraiser were called on. Stevens was the merchant appraiser. Appraisers changed the classification as made by invoice. Papers shown me is the protest and appeal—the protest requiring reappraisement, and is as follows:

The HON. I. WASHBURN, JR.,
Collector of Customs for District of Portland and Falmouth:

DEAR SIR: Having been charged duties on a lot of anchors and chains now bonded in the custom stores here as new, which I consider as old anchors and chains, and only fit to be re-manufactured,
73 I hereby protest against paying said duty as new anchors and chains, and pray that you will put on a general appraiser and a merchant to determine what the duties on said anchors and chains should be.

Yours respectfully,
(Signed) SAMUEL B. LOCKE.

PORTLAND, *May* 18*th*, 1864.

CUSTOM-HOUSE, PORTLAND, ME., *May* 18*th*, 1864.
Received this day.
(Signed) R. A. BIRD,
Deputy Collector.

The anchors referred to in this paper belonged to another invoice. A report was made to me upon this protest and appeal. It was signed by O. B. Dorrance, general appraiser and G. M. Stevens, merchant appraiser, and is the paper shown me. The paper following was then offered and read to the jury:

Report on reappraisement.

PORTLAND, *May* 31, 1864.

SIR: We have examined nineteen anchors and a lot of chains, imported by Samuel B. Locke, in the Grand Trunk cars from Montreal via Island Pond, and are of the opinion that the said goods should be classified under the present tariff as follows, and that the same are subject to the following rates of duty:

Anchors, Nos. 1, 2, 3, 9, and 10 as old anchors, but classified as old scrap iron, and subject to the duty of $6 per ton, and the addition of 50 per cent. as provided in the tariff laws.

Anchors, Nos. 4, 5, 6, 7, 8, 11, 12, 13 and 14, 15, 16, 17, 18 and

19, and the chains or chain cables, classified as such, and subject to the duty of 2 cents per lb., and the addition of 50 per cent., as provided in the tariff laws.

(Signed) OLIVER B. DORRANCE,
General Appraisier.

(Signed) GRENVILLE M. STEVENS,
Merchant Appraisier.

To the COLLECTOR OF CUSTOMS *of the Port of Portland.*

74 Upon cross-examination, said witness testified:

Goods are to be entered at first port of entry where they arrive. It is the duty of collector at such port to assess duties and endorse same on bond or some other paper. Reappraisement was made under statutes and treasury regulations, regulating reappraisement of merchandise. I send inspector to deliver when deposit as secruity is made. Usually take enough as security for duties.

Here the attorney for the U. S. offered collector's report on the importation of this iron, as follows, and read same to jury:

CUSTOM-HOUSE, PORTLAND,
Collector's Office, June 8, 1864.

SIR: On the 7th of May last, Edward Fennessy, agent of Grand Trunk Railway Company, entered at Island Pond, Vt., for warehouse and transportation to this port, two invoices of merchandise, imported from Montreal and consigned thence to Samuel B Locke here.

One entry containing 30,710 lbs. old anchors	
4½ tons old scrap iron	
1 ton 7 cwt. 3 qrs. old scrap iron, (broken anchors,) valued at	$1,192
Which was classified and passed at Island Pond, as follows :	
30,710 lbs. at 3 cents	$921 30
5 tons 12 cwt. 3 qrs. at $9	50 74
	$972 04
The other entry containing 839 lbs. lead	$40 00
42 tons 10 cwt. bar iron	1,275 00
38 tons 4 cwt. 2 qrs. scrap iron	1,147 00
101,948 lbs. chain cables	1,365 00
	$3,827 00
Classified and passed at Island Pond, as follows:	
839 lbs., at 1½ cents	$12 59
42 tons 10 cwt., at $25 50	1,083 75
38 tons 4 cwt. 2 qrs., at $9	344 02
101,948 lbs., at 3 cents	3,058 44
	$4,498 80

75 On the 13th ultimo the consignee made his entries at this port, (form 121, rewarehouse and withdrawal entries for consumption;) on the 18th, after an examination of the merchandise in question, it was appraised and classified as per copy of report herewith transmitted, marked A. Mr. Locke, having been notified of this, filed a protest and appeal, copy of which, marked B, is herewith transmitted.

On the 31st ultimo, O. B. Dorrance, esq., general appraiser, together with Mr. Grenville M. Stevens, whom I had appointed and sworn as a merchant appraiser, made their report, as per copy herewith transmitted, marked C.

The entries now stand classified and passed as follows:

26,035 lbs. anchors, at 3 cents	$781 05
7 tons 5 2 old scrap iron, at $9	65 47
	$846 52
839 lbs. lead, at 1½ cent	12 58
4 cwt. 3 qrs. 15 lbs., at $37 50 pr. ton, hoop iron	9 15
42 tons bar iron, at $25 50	1,071 00
102,750 lbs. chain, at 3 cents	3,082 50
38 tons, 6 cwt., (old scrap iron,) at $9	344 70
	$4,519 93

The collector of customs at Island Pond has been notified of the result.

I am, very respectfully, your ob't servant,

I. WASHBURN, JR., *Collector.*

P. S.—In the investigation of these cases, the question has arisen whether the merchandise should have been allowed an entry at Island Pond, originally. For full report of grounds of doubt, I beg leave to call your attention to my letter of this date upon that subject.

I. W., JR.

Attorney for U. S. also offered manifest of cars 199 and 1456, and they were admitted and read, subject to objections of claimants, as follows:

76 *Grand Trunk railway.—Inward foreign manifest.*

FORM No. 45.

Report and manifest of merchandise laden on board the cars of the Grand Trunk Railway Company of Canada, whereof is conductor, which merchandise was taken on board at the places severally specified in the British Province of Canada, on the day of 186 , and bound for Island Pond, Vt., viz :

No. of car.	Nos.	Descripti'n of package and contents.	When taken on board.	By whom forward'd.	To whom consigned.	Pl. of consignee's residence.	Place of destination.
1040		1 car potatoes.....	May 2, 1864.	H. Julien.	J. Tremaine.	Portland.	Portland.
3252		1 do do	do	do	do	do	do
199		1 car iron.....	do	do	do	do	do
1456		1 do do	do	do	do	do	do

I, A. Foreman, do solemnly, sincerely, and truly swear, that the report and manifest subscribed with my name, and now delivered by me to the deputy collector of the port of Island Pond, Vt., contains, to the best of my knowledge and belief, a just and true account of all the goods, wares, or merchandise which were on board the said cars at the time of their leaving Canada, or which have been laden or taken on board at any time since; that I am at present and have been during the trip, conductor of said cars, and that no package whatsoever or any goods, wares, or merchandise have been unladen, taken out, or in any manner whatsoever removed from on board said cars since their departure from the respective places designated, except such as are now particularly specified and declared in the abstract or account herewith; and I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares, or merchandise of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the deputy collector of the port of Island Pond, Vt.. So help me God.

(Signed) A. FORMAN, *No.* 11.

May 4th.

Signed, subscribed, and sworn before me this 4th day of May, 1864.

N. W. BINGHAM,
Deputy Collector.

77 ☞ No beer, ale, or porter, can be imported, except in casks of not less than forty gallons, [beer measure,] or in packages containing not less than six dozen bottles, on pain of forfeiture of the same and the vessel in which they were brought; nor can any lump or loaf sugar be imported except in vessels of 120 tons and upwards, and in casks or packages containing not less than 600 pounds weight; nor

any distilled spirits, [arrack, brandy, or sweet cordial only excepted,] except in casks of the capacity of ninety gallons [wine measure] and upwards; nor in casks which have been marked pursuant to any law in the United States, on pain of forfeiture of the said sugar and spirits, together with the vessel in which they were imported.

Robert A. Bird, recalled by plaintiff, testified:

I know of importation of rags, glass, &c., in October, 1863. Way bill showed 88 packages. I ordered them to be seized. Simeon Locke called at office about them. While goods were detained, I sent to Island Pond for copies of papers shown me. I think Simeon Locke saw it, but am not certain. Simeon came and claimed these goods.

Mr. S. B. Locke has made two or three entries of goods at this office.

Mr. Simeon Locke wanted to know why it was detained. He claimed to be agent of S. B. Locke at that time.

Attorney for U. S. then offered as rebutting declaration as to price of goods, the following invoices from Reid, one dated May 2, 1864, one dated May 17, 1864, one dated June 6, 1864, and they were all admitted as evidence, subject to claimant's objections, as follows:

FORM NO. 144.

Certificate of consular officer to be endorsed on, or attached, by seal and tape, to each of the triplicate invoices.

I, Charles S. Ogden, consul of the United States at Quebec, do hereby certify that at Quebec, on this 2d day of May, anno Domini 1864, the within invoice, numbered 41, in which are mentioned and described certain old anchors, chains, and old iron, amounting, 78 with the charges thereon, to the gross sum of eleven hundred and ninety-two $\frac{15}{100}$ dollars, was produced to me by I. Julien in person, the owner of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of Boston, in the United States of America. I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a credible person, and that the statements made in the said declaration are true.

Witness my hand and seal of office, at Quebec, the day and year aforesaid.

[L. S.]

Quebec of the United States of America.

NOTE.—Insert, after the name in the first line, the proper title of the consular office, and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

FORM No. 142.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to each of the triplicate invoices.

I, I. Julien, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice mentioned and described; that the said invoice is in all respects true; that as to all the goods, wares, and merchandise therein mentioned, it contains a true and full statement of the time when, and the place where the same were purchased, the actual cost and quantity thereof, and of all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice, except such as have been actually allowed theron; that the currency in which said invoice is made out is the currency which was actually paid for the said goods,
79 wares and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares, and merchandise mentioned in said invoice at the port of Boston, in the United States of America.

(Signed in triplicate.)

ISAAC JULIEN, *Owner.*

Dated at Quebec, this 2d day of May, 1864.

NOTE.—After the word "I," in the first line, insert the name of the person making the declaration; after the word "of" insert the name of the place; after the words "I am" the corresponding designation, as owner, purchaser or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.

No. 37.—*Original invoice.*

Merchandise bonded to Portland and this invoice filed with the deputy collector of customs at Island Pond, Vermont, by Edward Fennessy, on the 7th day of May, 1864.

Attest: N. W. BINGHAM,
Deputy Collector.

Invoice of merchandise to be transported on the Grand Trunk railway of Canada, to the custom-house at Island Pond, Vermont, consigned to Edward Fennessy, to be by him entered there, and thence to be transported to S. B. Locke, Boston.

Marks.	Nos.	Quantity.	Quality.	Description of goods.	Value.
2 Platform. cars.		12 8 4. 5. 0. 0.		Old anchors, c. 183. 3. 19. Old anchors, 118. 0. 17. Old iron.	$735 70 354 45 102 00
					$1,192 15

2nd of May, 1864.

F. R. JULIEN & CO.

80 FORM No. 144.

Certificate of consular officer to be endorsed on, or attached by seal and tape to each of the triplicate invoices.

I, Charles S. Ogden, consul of the United States at Quebec, do hereby certify that at Quebec, on this 16th day of May, anno Domini 1864, the within invoice, numbered 43, in which are mentioned and described certain old chains, anchors, iron, rope, wool, and barley, amounting with the charges thereon to the gross sum of thirty-two hundred and forty-four 73-100 dollars, was produced to me by J. Reid in person, the owner of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares and merchandise at the port of Boston, in the United States of America. I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a credible person, and that the statements made in the said declaration are true.

Witness my hand and seal of office at Quebec, the day and year aforesaid.

[L. S.] CHARLES S. OGDEN,
Consul of the United States of America.

NOTE.—Insert after the name in the first line, the proper title of the consular office, and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

FORM No. 142.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to each of the triplicate invoices.

I, J. Reid, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice mentioned and described; that the said invoice is in all respects true; that as to all the goods, wares, and merchandise therein mentioned, it contains a true and full statement of the time when
81 and the place where the same were purchased, the actual cost and quantity thereof, and of all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice, except such as have been actually allowed thereon; that the currency in which said invoice is made out is the currency which was actually paid for the said goods, wares, and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares,

and merchandise mentioned in said invoice at the port of Boston, in the United States of America.

(Signed in triplicate.) J. REID, *Owner.*

Dated at Quebec, this 16th day of May, 1864.

NOTE.—After the word "I," in the first line, insert the name of the person making the declaration; after the word "of" insert the name of the place; after the words "I am" the corresponding designation, as owner, purchaser, or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.

No. 42.—*Original invoice.*

Merchandise bonded to Portland, and this invoice filed in the office of deputy collector of customs at Island Pond, Vt., by Edward Fennessy, May 30th, 1864.

Attest: N. W. BINGHAM,
Deputy Collector.

Invoice of merchandise to be transported on the Grand Trunk railway of Canada, to the custom-house at Island Pond, Vermont, consigned to Edward Fennessy, to be by him entered there, and thence to be transported to S. B. Locke, Boston.

Nos. cars.	Nos.	Quantity.	Quality.	Description of goods.		Value.
3292		25 7 2 0		Old chains,	*a* $30	$761 25
2119		4 8 2 8		Old anchors (4)	*a* 60	265 70
3106						
791		57 10 0 0		Scrap iron	30	1,725 00
3258						
1080		5128 lbs.		Old rope,	3½	179 48
1604						
1010		342		Wool (2 bags,)	40 c.	136 80
1927						
3315		353 bush.		Barley,	50 c.	176 50
						$3,244 73

Quebec, 17th May, 1864.

J. & W. REID.

82 QUEBEC, 17*th June*, 1864.

C. S. OGDEN, Esq., *Consul for the United States*:

DEAR SIR: We present the accompanying invoice to you to obtain from you a certificate for the same.

This invoice is correct in every particular, corresponding with the cars as numbered in margin of the same.

There is two barrels of scrap tea lead which had been shipped previously through mistake of the men loading the cars at the station of the Grand Trunk railroad at Point Levi, which two barrels of tea lead, weighing 404 lbs., belong to the present invoice.

There is also two bars of iron and one piece of chain, four tons of scrap iron, and two bags of wool, which were invoiced previously, and

for which we obtained your certificate that were left behind at the station; and by the advice of Mr. Edward Fennessy, Grand Trunk agent at Island Pond, we now invoice again.

We now respectfully request you to grant us a certificate for this invoice to prevent further delay in the transmission of our goods into the United States.

The whole of the previous delay having been occasioned by the people loading the cars at the station of the Grand Trunk railway at Point Levi, opposite Quebec, over which we have no control, as our goods are shipped from Quebec in lighters.

JAMES REID,
For J. & W. REID.

CONSULATE OF THE U. S. OF AMERICA,
At Quebec, Canada East, 17th June, 1864.

Personally appeared before me, Charles S. Ogden, consul of the U. S. of America at Quebec, James Reid, and made oath in due form of law to the truthfulness of the above statement of James Reid as rendered.

Given under my hand and the seal of this consulate, the day and year above written.

[L. S.] CHARLES S. OGDEN, *U. S. Consul.*

JAMES REID.

83 FORM NO. 144.

Certificate of consular officer to be endorsed on, or attached by seal and tape to, each of the triplicate invoices.

I, Charles S. Ogden, consul of the United States at Quebec, do hereby certify that at Quebec, on this 17 day of June,
NO. OF CARS. anno Domini 1864, the within invoice, numbered 52,
1657. in which are mentioned and described certain barrels
1807. bar lead, bar iron, scrap iron, chains, and wool, amounting, with the charges thereon, to the gross sum of seven hundred fifty $\frac{58}{100}$ dollars, was produced to me by J. Reid in person, the owner of the goods, wares and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of Boston, in the United States of America. I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a credible person, and that the statements made in the said declaration are true.

Witness my hand and seal of office, at Quebec the day and year aforesaid.

[SEAL.] CHARLES S. OGDEN,
Consul of the United States of America.

NOTE. Insert, after the name in the first line, the proper title of the consular office, and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

FORM No. 142.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to each of the triplicate invoices.

I, J. Reid, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice mentioned and described; that the said invoice is in all respects true; that as to all the goods, wares and merchandise therein mentioned, it contains a true and full statement of the time when and the place where the same were purchased, the actual cost and quantity thereof,
84 and of all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice, except such as have been actually allowed thereon; that the currency in which said invoice is made out is the currency which was actually paid for the said goods, wares, and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares and merchandise mentioned in said invoice at the port of Boston, in the United States of America.

(Signed in triplicate) JAMES REED, *Owner.*

Dated at Quebec, this 17th day of June, 1864.

NOTE.—After the word "I," in first line, insert the name of the person making the declaration; after the word "of" insert the name of the place; after the words "I am" the corresponding designation, as owner, purchaser, or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.

FORM No. 159.

Grand Trunk railway.

Invoice of merchandise to be transported on the Grand Trunk railway of Canada, to the custom-house at Island Pond, Vermont, consigned to Edward Fennessy, to be by him entered there, and thence to be transported to S. B. Locke, of Boston.

Nos. Cars.	Nos.	Quantity.	Quality.	Description of goods.	Value.
1807.		10 bbls.		Tea lead, 2,386 lbs. a 3 3-4	$89 47
1857.		3 bbls.		Solid "scraps," 1, 548 lbs. 4 3-4	73 53
		2 bars.		Iron, 4 cwt. 2 qr. 0 lbs. $2.50	11 25
		1 piece.		Chain, 13 c. 2 qr. 0 lbs. 1.50	18 75
		T. C. QR. LB.			
		14. 0. 2. 2.		Scrap iron, 30.00	420 78
		2 bags.		Wool, 342 lbs. 40c.	136 80
					$750 58

Quebec, 6th June, 1864. J. & W. REID.

85 Solomon T. Corser, called by plaintiffs, testified :

I was superintendent of Grand Trunk R. R. (Atlantic portion) for fourteen years; had general supervision of freight transportation for that time; been inspector of customs since December, 1863; examined trains of cars that arrived last April, or first of May last, loaded with iron; went down as one of the inspectors to examine these cars. I think there were fifteen cars in train, thirteen or fourteen loaded with iron, three or four platform cars; saw the chains on cars and on platform; a portion of the chains old, rusty; a portion had been painted black; one chain new, had not been in water; all but the old ones fit to be used as chains; there were six or eight piles in all; couldn't tell how many fathoms of chain there were or how many whole chains.

Dorville Libby, called for plaintiffs, testified:

I am an inspector of customs, formerly a sea-faring man. I saw these chains; I thought three had never been used in salt water; some had been hammered and blacked over, some not worth hammering; two-thirds were fit for use as mooring chains; some were very heavy chains; some of the old were quite large. I think the meanest looking was the largest chain I saw.

Attorney for United States here read in evidence the original withdrawal entry of which a copy had already been put in.

FORM No. 121.

Rewarehousing and withdrawal entry for consumption.

C.

CUSTOM-HOUSE, PORTLAND, ME.,
Collector's Office, July 27, 1864.

Entry of merchandise to be rewarehoused and withdrawn by S. B. Locke, which was brought into this district by him from the port of Island Pond, on the 13th day of May, 1864, having been originally imported into Island Pond by E. Fennessy, in the G. T. R. cars from Quebec, on the 7th day of May, 1864.

Packages and contents.	Lbs. *a* 1¼ cts.	Quantity tons *a* $9.	Per cent.	Free.	24 per cent. 1¼ cts. lb.	
10,815 lbs. rags.			379.00			
400 " old rope.			16.00	$395 00		
839 " lead.	839 lbs.				40	
42,0 0 bar iron.					1,764	
38,4 2 scrap iron.		38.6	1,147		1,147	
101,948 old chain cable.		tons *a* $37½.	tons *a* 25.50	lbs. *a* 3 cts.	2,523	
Six bundles hoop, band, and oval iron, *a* $30 per ton.		C. Q. LB.			7	
Deduct from bar iron value of 10 cwt. *a* $30 per ton, leaving $1,260 to which add $12 per ton, (on 42 tons,) to make market value; making whole amount 1764.		4. 3. 15.	tons 42	1,02 750 lbs.		one dollar. Int. Rev. U. S.
Add to $1,365 (value of chain cables as per invoice,) difference between 101,948 lbs. *a* $30 per ton and 102,750 lbs. *a* $55 per ton to make market value total value.	839 lbs. *a* 1¼ cts.	C. LB. 4 3 15 *a* 37.50 per ton.	42 tons *a* 25.50 per ton.	102,750 lbs. *a* 3 cts. per lb.	5,481	
	12.58					
839 lbs. *a* 1¼ cts.						
C.	9.15					
4 3 15 *a* 37.50 per ton.	1,071.00					
42 tons *a* 25.50.	3,082.50					
102,750 lbs. *a* 3 cts.	344.70					
38 tons 6 cwt. *a* 98.		Adjusted July 27, 1864.				
	$4,519.93					

SAMUEL B. LOCKE.

87 FORM No. 122.

DISTRICT OF PORTLAND AND FALMOUTH, *Port of Portland:*

I do solemnly, sincerely, and truly swear, that the goods described in this entry now delivered by me to the collector of this district are the identical goods mentioned in a transportation entry made at Island Pond, by E. Fennessy, on the 7th day of May, 1864, and that the said goods are the same in quality, quantity, value, and package, (wastage and damage excepted,) as at the time of original importation. So help me God.

S. B. LOCKE.

Sworn to this 13th day of May, 1864, before me.

R. A. BIRD, *Deputy Collector.*

FORM No. 121.—BOND No. C.

Rewarehousing and withdrawal entry for consumption. G. T. Cars, master, from Island Pond, May 13, 1864. July 27, 1864. Entry No. 1910. Amount of duties, $4,519 93. Name of importer, Samuel B. Locke.

M. N. Rich, called by plaintiffs, testified:

I am superintendent of Merchants' Exchange, Portland. Am able to give price of gold in April and May last from records of Exchange. (Under objection from claimant, the witness then testifies as follows:)

From said record, April	1,	gold ranged from	1.66		to	1.68	
"	7,	"	1.71	1-2	"	1.69	7-8
"	14,	"	1.89		"	1.76	
"	25,	"	1.78	3-4	"	1.82	5-8
"	30,	"	1.80	1-4	"	1.78	3-4
May	2,	"	1.78	1-4	"	1.77.	

Highest point reached in April was 1.89. April 14th.
Lowest " " 1.65 3-4, " 4th.

(The claimant objected to the admission of this testimony, but it was admitted by the court, and claimant then and there excepted to its admission.)

88 Upon cross-examination said witness testified:

July 27th, gold opened 2.57 1-2, declined to 2.54.
May 31st, " 1.90 closed at 1.87 3-4.

These are New York quotations. Difference between gold and exchange is from 14 1-2 to 20.

I think gold reached 2 88-100 in New York, but the highest I have is $2.85, July 11th. August 1st, gold was from 2.51 to 2.59. August 20th, from 2.56 3-4 to 2.57. No knowledge of the price of gold in Quebec, or of exchange in Quebec. This record is from telegraphic reports; corresponds with the gold chart made out in New York.

Upon direct examination resumed, witness said:

May 13th gold was thus opened: 1.73 1-4, declined to 1.70 1-4, closed 1.72 1-8. Exchange was that day 1.91 in Boston.

Grenville M. Stevens, called for United States, testified:

Am iron dealer; engaged in that business twelve years. Appraised a lot of chains and scrap iron. I signed the paper already in, showing appraisal.

Question by attorney for U. S. What examination did you make of these chains?

(Objected to by claimants on the ground that the witness having made a written report of his action he could not now be admitted to alter or explain it, and admitted.)

Answer. "We examined them as they lay by the depot." They were chain cables, such as are ordinarily used on ships. Some were old, two or three nearly new. The old chains were fit to be used as chains. Two or three I should judge had not been used much. Links were not worn of two or three that I examined. Saw no indications that they had been used. We were there an hour and a half. O. B. Dorrance was with me. Don't recollect whether Locke was present or not. Barnes appeared for owner. There were statements made in behalf of owner or claimant to us.

Upon cross-examination witness testified:

We keep small chains for sale. Do not keep chain cables for sale.

Here the U. S. attorney offered original declaration and consular certificate No. 38, of which claimant had put in a copy.

89 (Objected to by counsel for claimants and admitted and read, subject to objection, as follows:)

FORM No. 144.

Certificate of consular officer to be endorsed on, or attached by seal and tape to each of the triplicate invoices.

I, Charles S. Ogden, consul of the United States at Quebec, do hereby certify that at Quebec, on this 23d day of April, anno Domini 186 , the within invoice, numbered 40, in which are mentioned and described certain rags, rope, lead, old chains, and iron, amounting, with the charges thereon, to the gross sum of thirty hundred and eighty-seven 87-100 dollars, was produced to me by J. Reid in person, the owner of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise, at the port of Boston, in the United States of America. I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a credible person, and that the statements made in the said declaration are true.

Witness my hand and seal of office at Quebec, the day and year aforesaid.

[L. S.] CHARLES S. OGDEN,
Consul of the United States of America.

NOTE.—Insert after the name in the first line the proper title of the consular office, and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

FORM No. 142.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to each of the triplicate invoices.

I, J. Reid, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice mentioned and described; that the said invoice is in all respects true; that as to all the goods, wares, and merchandise therein mentioned, it contains a true and full statement of the time when and the place where the same were purchased, the actual cost and quantity thereof, and of all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice, except such as have been actually allowed thereon; that the currency in which said invoice is made out is the currency which was actually paid for the said goods, wares, and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares, and merchandise mentioned in said invoice at the port of Boston, in the United States of America.

90

(Signed in triplicate.) J. REID, *Owner.*

Dated at Quebec, this 23d day of April, 1864.

This invoice was not forwarded, additions made to it, and certificate in No. 40.

[NOTE.—After the word "I," in the first line, insert the name of the person making the declaration; after the word "of" insert the name of the place; after the words "I am," the corresponding designation, as owner, purchaser, or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.]

Mr. S. B. Locke, Bo't of J. & W. Reid :

108.15	lb. rags, *a* 3½	$378 52
400	" old rope, *a* 4	16 00
839	" " lead, *a* 4¾	39 85
28 tons 8 c. 3 q. 25 lb.	old chains and iron, *a* $30.	2,653 50
		$3,087 87

Quebec, 23d April, 1864.

91 Here attorney offered and read the following in evidence:

In District Court of the United States for the district of Maine, in vacation, July 27, 1864.

THE UNITED STATES BY INFORMATION
vs.
EIGHT HUNDRED AND THIRTY-NINE LBS. LEAD, and other merchandise, S. B. Locke, claimant.

UNITED STATES OF AMERICA, *District of Maine, ss:*

To the Hon. Ashur Ware, judge of the District Court of the United States for the district of Maine:

And now, on this twenty-seventh day of July, in the year aforesaid, into court here comes Samuel B. Locke, of Boston, in the district of Massachusetts, and on oath says that he is the sole owner of all the lead and iron, whether manufactured or unmanufactured, in said information mentioned, and he claims the same.

Wherefore he prays your honor that the same may be delivered to him under the provision of a statute of the United States in this behalf made and provided.

SAMUEL B. LOCKE.

Subscribed and sworn before me.

WM. P. PREBLE,
Clerk U. S. D. C., Maine.

[U. S. rev. 5c. stamp.]

UNITED STATES OF AMERICA, *Maine District, ss:*

The President of the United States of America to the marshal of Maine district, or his deputy, greeting:

Whereas an information has been filed before the honorable judge of the District Court for the district aforesaid, by George F. Talbot, esq., attorney of the United States for said district, against 839 pounds of lead, 4 hundred weight 3 quarters and 18 pounds of
92 hoop iron, 42 tons of bar iron, 102,750 pounds of chain cables, 38 tons and 6 hundred weight of old scrap iron;

And whereas S. B. Locke, of Boston, in the district of Massachusetts, claimant of said lead and iron, &c., has prayed that the same might be appraised and delivered to him on his giving bonds, as the law directs in such cases:

You are, therefore, directed to cause said lead and iron, &c., to be appraised, on oath, by Augustus E. Stevens, John C. Brooks, Nathan M. Woodman; said appraisement to be made as soon as may be, and the appraisers to be duly sworn by the clerk of said court, who are hereby authorized and appointed for that purpose.

Witness the Honorable Ashur Ware, at Portland, this twenty-seventh day of July, A. D. one thousand eight hundred and sixty-four.

[SEAL.] WM. P. PREBLE, *Clerk.*

UNITED STATES OF AMERICA, *Maine District, ss:*

JULY 27*th*, 1864.

Pursuant to the annexed warrant, I have notified the appraisers therein named of their appointment, and have requested of them to attend to the duties assigned them, and they have attended and make report as under.

CHARLES CLARK, *Marshal.*

We, the subscribers, having been notified that we were appointed by the Honorable Ashur Ware, judge of the District Court for the district of Maine, to estimate and appraise the lead, iron, &c., and merchandise mentioned in the annexed warrant, have attended to the duties assigned us; and after a strict examination and careful inquiry we do estimate and appraise the said lead and iron, as follows:

839 lbs. lead, at 13¾ cents per pound.
4 cwt. 3 qr. 18 lbs. hoop iron, at 6 cents per pound.
42 tons bar iron, at 6 cents per pound.
102,750 lbs. chain cable, at 12 cents per pound.
38 tons 6 cwt. scrap iron, at 3¼ cents per pound.

93 Amounting, in the whole, to the sum of twenty thousand nine hundred eleven and 39-100 dollars, the said amount being exclusive of duties.

In witness whereof we hereunto set our hands at Portland, this twenty-seventh day of July, A. D. 1864.

AUGUSTUS E. STEVENS.
JOHN C. BROOKS.
NATHAN M. WOODMAN.

Sworn before me this twenty-seventh day of July, A. D. 1864.

WM. P. PREBLE,
Clerk U. S. D. C., Maine.

Augustus E. Stevens, called by plaintiffs, testified:

It is my signature to return that is shown me. The two Lockes were present; S. B. Locke was present, and also the other. Their business is collecting old iron; been in iron business 14 years; bought and sold bar and pig iron.

Question by U. S. attorney. What examination did you make of this lot?

(Objected to by claimants, on the ground that the witness having made a written report of his examination, could not now be admitted to alter or explain it, and admitted; and claimant then and there excepted to its admission.)

Answer. We spent half an hour; one or two we called new; at any rate there were no indication that I could see that they had been used; some were eaten with rust; examined the links. J. C. Brooks and N. Woodman acted with me; don't know who selected me.

Upon cross-examination witness said:

Have been principally in bar iron business.

Here attorney for U. S. offered deposition of John S. Bowen.

Objected, under exception taken and allowed; admitted, and read as follows, subject to objection by claimant. This deposition was offered for the purpose, among other things, to shew that Reed had made statements at another time different from those testified to by him. The claimant's council objected to so much of the deposition as tended to show that he had made such different statements, upon the ground that Reed had not been first inquired of whether he had made such statements.

94 PROVINCE OF CANADA, *District of Quebec:*

John Soles Bowen, of the city of Quebec, druggist and vice-consul for the United States of America at Quebec, being duly sworn, doth depose, declare, and say:

I am acquainted with Mr. James Reid, of the firm of J. & W. Reid, of this city, and know the said firm to deal in rags, old rope, scrap and old iron, and to keep a paper store in this city. I had a conversation with Mr. James Reid yesterday morning, respecting the difficulty which had arisen between the collector, at Portland, and Mr. Locke, in reference to the shipment of iron in April and May last. The conversation arose from the fact of the collector of Portland being in Quebec to take depositions in this case. Mr. Reid stated that Mr. Pemberton Patterson, from whom he had purchased a portion of this iron, would not give his deposition, except with Mr. Reid's permission, at the same time stating that he (Mr. Reid) had no objection to his giving such deposition.

I am acquainted with Mr. William G. Wurtell of the firm of C. & W. Wurtell.

(Here Mr. Fox objected to any transactions or conversations between the witness and Mr. Wurtell being taken in evidence, and requested his objection to be noted.)

Mr. Bowen continued his evidence.

I know Mr. William G. Wurtell and called at his office yesterday, where I saw him, and requested him to come here for the purpose of giving his deposition in this case, which he refused to do, stating that he had not time to attend to this affair, that he had other affairs to look after.

A short time since the inquiry was made of me, by the collector of Portland, as to whether a witness could be compelled by law to give evidence in this province, to be used in the United States courts, upon which I consulted Messrs. Secretaire & Dunbar, advocates here, and obtained their opinion that it could not be done. It is the general opinion that such testimony cannot be compelled. I am a native of Quebec.

Mr. Charles S. Ogden, formerly American consul at Quebec, resigned his office and left Quebec during the month of August last.

95 *Cross-examined.*

By Mr. Fox:

While my deposition has been going on, both the collector of Portland and Mr. Fox, counsel for the claimant, have requested Mr. Otis Cutter to call upon Mr. Pemberton Paterson, and request his attendance before the magistrate, and that he would give his deposition in this case. Mr. Cutter has gone for that purpose; and further this deponent saith not, and hath signed, at the city of Quebec aforesaid, the second day of December, one thousand eight hundred and sixty-four.

JOHN S. BOWEN,
U. S. V. Consul.

This deposition was offered for the purpose, among other things, to show that Reid made statements at another time different from those testified to by him.

The claimant's council objected to so much of the deposition as tended to show that he had made such different statements, upon the ground that Reid had not been first enquired of whether he had made such statements.

Also the deposition of Wm. Cassils, which was read as follows, (papers A and B attached not being read:)

PROVINCE OF CANADA, *District of Quebec:*

Appeared William Cassils, of the city of Quebec, manager of the Quebec office of the Montreal Telegraph Company, who being duly sworn, doth declare, depose, and say:

I have examined the papers now handed me, marked respectively A and B, and annexed to this deposition identified with my initials; to the best of my belief the paper marked B is a copy of a telegraphic message, which seems to have passed through my office on the thirtieth day of April last; it is apparently written partly by David Lawson and partly by James Barclay, operators in my office. The paper marked A is apparently the envelope in which the message has been sent from my office, and seems to be directed in the handwriting of David Lawson. I have no evidence whatever of the message having been delivered, and have no means of ascertaining if such is the
96 case. I have no doubt that the handwriting of the telegram and envelop are the handwriting of the said David Lawson and James Barclay.

By Mr. Washburn:

Question. Have you any doubt that the annexed telegram was received and delivered on the thirtieth of April last?

Answer. I am not in a position to say whether it was or not.

Question. Have you any reason to doubt that it was so received and delivered?

Answer. No.

Cross-questioned.

By Mr. Fox:

Question. Do your books show the receipt of the telegram?

Answer. I have not examined the books.

And further this deponent saith not, and hath signed at Quebec this second day of December, one thousand eight hundred and sixty-four.

WILLIAM CASSILS.

Also deposition of Charles S. Ogden, as follows:

Charles S. Ogden, of the city of Philadelphia, being produced, affirmed, and examined, deposes as follows:

My name is Charles S. Ogden; I reside in the city of Philadelphia; I was consul of the United States at Quebec in the months of April, May and June, 1864. My commission was dated in the fall of 1861, either in the month of November or December, 1861. I commenred my duties in December, 1861; I retained that position till Septembec, 1864.

I was acquainted with J. Reid, of the firm J. & W. Reid, merchants of Quebec. The said firm of J. & W. Reid were in the practice of sending iron from Quebec to the United States by the Grand Trunk railroad.

It is very possible on the 23d day of April last that J. Reid obtained from me a consular certificate of merchandise. I recollect S. B. Locke of Boston being consignees of merchandise from J. & W. Reid, which were shipped by the Grand Trunk railroad.

(Paper marked "A" shown witness and marked by the commissioner, G. R. F.)

97 I have no doubt that it is a correct copy of the certificate I have spoken of as dated the 23d of April, as also the invoice attached thereto.

J. Reid called upon me again on or about the second of May next afterwards. I have a recollection of a circumstance that some representations were made to me by him of merchandise which had been previously shipped and desiring another certificate, the particulars relative to his representations on the occasion are embodied in a dispatch (official dispatch) in answer to an interrogatory from the Department of State.

(Objected to by Mr. Law as irrelevant, as being hearsay.)

Mr. Reid informed me on this occasion, as near as I can recollect, that his invoice, as forwarded, had been stopped at Island Pond by reason of informality in the invoice, there being more merchandise in the cars than the certified invoice called for. I refer to the merchandise sent to Locke of Boston. That is the statement he made.

Mr. Reid did then request of me another consular certificate in lieu of the one he already held.

(The whole of the conversation objected to by Mr. Laws as not proper testimony, Locke not being present.)

Question. What reason did he assign for desiring a new consular certificate? State particularly and fully all he said on that subject.

That the certificate that he held did not cover the merchandise as presented for entry into the United States.

He also said that the certificate he desired should cover merchandise forwarded by the Grand Trunk, they by reason of their practice of loading cars at Point Levi, having placed in said cars merchandise not called for by the original or the certificate first granted.

I granted to said Reid such other consular certificate as he asked for (I understanding the same to be desired by the agent of the Grand Trunk road at Island Point.) Paper marked B. (G. R. F) shown witness. I believe this paper to be a correct copy of the said second consular certificate above spoken of, as is also the invoice thereto attached. I have no doubt it is a correct copy.

98 I did make, on or about the first of June last, an official report or statement to the Secretary of State at Washington, relative to the shipment of said merchandise and invoice accompanying the same.

I made the said report or statement a matter of record in my consular office. It is numbered in its turn among my official dispatches.

(Paper handed witness marked by commissioner C. (G. R. F.) and annexed hereto.)

The paper handed me, and which I have before me, is, I believe, a true copy of the report or statement I have just alluded to. The fact stated in my original report, of which this is a copy, I believe to be true.

Q. Please explain the discrepancy between the reference in your said statement or report to the invoices as numbered 38, and the copy of the invoice itself, which appears to be numbered 40.

The discrepancy is in bar iron and scrap iron. There is an additional item in the copy of invoice No. 40, and attached to paper marked A (G. R. F.) That item is iron. You can't make it in one line. It exists in iron, either bar or scrap.

Q. Is the value of the merchandise, as appears in invoice marked No. 40, greater than that marked No. 38? What is the difference?

The difference amounts to eleven hundred thirty-three dollars ninety cents, which is that much in excess of the invoice marked No. 38.

Cross-examined.

By O. A. Laws, esq., for S. B. Locke, claimant:

Another certificate was granted on account of representations made by Mr. Reid, of the certificate not covering the merchandise, by reason of the system of loading and forwarding by the Grand Trunk railroad.

The reason Mr. Reid stated, when he applied for the second certificate, in applying for it, was the first invoice did not cover the

goods. The difference between the invoices was a difference in the value in the sum total as well as in the description of the goods consigned.

Upon representations that I believe to be true, based upon my belief of the truth of the statement and the commercial integrity
99 of the house shipping the same, I would, when the first certificate (as in this case) had not left my office, grant a new certificate to correct any apparent error in the invoice as presented.

Q. Would you permit parties, when a mistake had been made in the invoice, and they wished to send more goods, or to increase their consignment, to add to the invoice additional merchandise?

I would not, except by issuing a new certificate, and numbering it in its turn in the office.

Q. Was not that this case, that having got the first invoice, and finding a mistake in the first invoice, or any objection by the agent of the railroad to the invoice, a new certificate was granted by you, to the invoice of which was allowed to be added additional consignment?

I don't understand that to be this case.

Q. What was this case?

The goods in invoice were not all forwarded by the Grand Trunk railroad. My answer is contained in my report marked C, (G. R. F.)

I believe the commercial integrity of Messrs. Reid to be good. I know nothing to the contrary.

If a second certificate was issued, as was done in this case, the first certificate is a matter of record in my consular office, with marginal notes explanatory, and in addition to that, said explanatory notes are forwarded to the United States customs authorities at the point of entry, that I did in this case, and would do in other cases. I should not consider the first certificate would be a nullity of rocord. The record of the facts would exist.

I consider that the record of first certificate exist, and the facts are duly sent forward.

The first certificate was not used in this case it was surrendered, and the record was substituted in its place.

CHARLES S. OGDEN.

100 No. 40.—A.

FORM No. 144.

Certificate of consular officer, to be endorsed on, or attached by seal and tape to, each of the triplicate invoices.

I, Charles S. Ogden, of the United States, at Quebec, do hereby certify that at Quebec, on this 23d day of April, anno Domini 1864, the within invoice, numbered 40, in which are mentioned and described certain rags, rope, lead, old chains, and iron, amounting, with the charges thereon, to the gross sum of thirty hundred and eighty-seven $\frac{87}{100}$ dollars, was produced to me by J. Reid in person,

owner of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of Boston, in the United States of America. I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a credible person, and that the statements made in the said declaration are true.

Witness my hand and seal of office, at Quebec, the day and year aforesaid.

[L. S.] (Signed) CHARLES S. OGDEN, *Consul.*

NOTE.—Insert, after the name in the first line, the proper title of the consular office, and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

This invoice was not forwarded. Additions made to it, and certified on No. 40.

FORM NO. 142.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to, each of the triplicate invoices.

I, J. Reid, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice
101 mentioned and described; that the said invoice is in all respects true; that as to all the goods, wares, and merchandise therein mentioned, it contains a true and full statement of the time when, and the place where, the same were purchased, the actual cost and quantity thereof, and of all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice, except such as have been actually allowed thereon; that the currency in which said invoice is made out is the currency which was actually paid for the said goods, wares, and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares, and merchandise mentioned in said invoice at the port of Boston in the United States of America.

(Signed in triplicate.)

(Signed) J. REID, *Owner.*

Dated at Quebec, this 23d day of April, 1864.

NOTE.—After the word "I," in the first line, insert the name of the person making the declaration; after the word "of" insert the name of the place; after the words "I am" the corresponding designation, as owner, purchaser, or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.

Mr. S. B. LOCKE, bo't of J. & W. Reid:

10,815 lbs. of rags,		*a* 3 1-2 c.	$378 52
400 lbs. old rope,		" 4 c.	16 00
839 lbs. old lead,		" 4 3-4 c.	39 85
T. C. QR. LBS.			
88 8 3 25 old chains and iron,		*a* $30	2,653 50
			$3,087 87

Quebec, 23d April, 1864.

No. 40.—B.

FORM No. 144.

Certificate of consular officer, to be endorsed on, or attached by seal and tape to, each of the triplicate invoices.

I, Charles S. Ogden, consul of the United States at Quebec, do hereby certify that at Quebec, on this 2d day of May, anno
102 Domini 1864, the within invoice, numbered 40, in which are mentioned and described certain rags, scrap and bar iron, old chain, &c., amounting with the charges thereon to the gross sum of forty-two hundred and twenty-one 77-100 dollars, was produced to me by J. Reid in person, the owner of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of Boston, in the United States of America. I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a credible person, and that the statements made in the said declaration are true.

Witness my hand and seal of office, at Quebec, the day and year aforesaid.

CHARLES S. OGDEN,
Consul of the United States of America.

NOTE.—Insert, after the name in the first line, the proper title of the consular office, and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

FORM No. 143.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to each of the triplicate invoices.

I, J. Reid, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice mentioned and described; that the said invoice is in all respects

true; that as to all the goods, wares, and merchandise therein mentioned, it contains a true and full statement of the time when, and the place where, the same were purchased, the actual cost and quantity thereof, and of all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice, except such as have been actually allowed thereon; that the currency in which said invoice is made out is the currency which was actually paid for the
103 said goods, wares, and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares, and merchandise mentioned in said invoice at the port of Boston, in the United States of America.

(Signed in triplicate.) J. REID, *Owner.*

Dated at Quebec, this 2d day of May, 1864.

NOTE.—After the word "I," in the first line, insert the name of the person making the declaration; after the word "of" insert the name of the place; after the words "I am" the corresponding designation, as owner, purchaser, or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.

Mr. S. B. Locke bo't of J. & W. Reid:

10,815			lbs. rags,	@ 3½ c		$378 52
400			" old rope,	" 4 c		16 00
839			" old lead,	" 4¾ c		39 85
T.	C.	QR.	LBS.			
40	10	0	9	bar iron,	" $30	1,275 13
38	4	2	10	scrap iron,	" 30	1,149 90
45	10	1	0	old chain,	" 30	1,365 37
						$4,221 77

Quebec, 2d May, 1864.

C. (G. R. F.)

CONSULATE OF THE U. S. OF AMERICA,
At Quebec, Canada East, 1st June, 1864.

To the Hon. WM. H. SEWARD,
Secretary of State, Washington:

SIR: I have the honor to be in receipt of dispatch No. 118 from your department, and in accordance with its request beg leave to make the following explanation, viz.:

On the 23d of April, 1864, Mr. Reid obtained from me a consular certificate, No. 38, which I enclose, in which it will be seen the "iron is invoiced for old chains and iron." On the 2d day of May he called, informing me that his cars were not all loaded on
104 the opposite side, and that he could not send them forward, the Grand Trunk refusing to receipt for the invoice as the

iron was not specified, there being bar and scrap; he wished a certificate made out in lieu of the one he held. I then granted him certificate No. 40. The certified invoice alluded to by the collector of Portland not having forwarded the certificate No. 38, per mail to the collector at Boston.

Entering the certificate and numbering it in the order, making an interlineation in my invoice book granted in lieu of No. 38.

Mr. Reid has been shipping similar invoices of rags rope, old iron, (pig, scrap, anchors, chains, &c.,) for some time, and not having had any occasion to doubt the truthfulness of his invoices as presented, and having made personal examination of the same, (but not recently,) I was induced to believe that he was engaged in a legitimate trade. If it was his intention to pass into the U. S. the bar iron in his shipment as scrap iron only, and it was discovered at Island Pond and there stopped, and he then applied to me for a certificate, No. 40, to cover the same after all had left Point Levy, (the Grand Trunk depot being opposite Quebec,) he deceived me with fraudulent intent. I have had no interview with him upon this subject since it commenced, and have written this to explain my part in the proceeding, and respectfully await further instruction from your department.

I am sir,

CHARLES S. OGDEN.

This deposition was offered for the purpose, among other things, to show that Reid had made statements at other times different from those testified to by him as to his reasons for getting a second certificate to invoice. The counsel for claimant objected to the introduction of such facts of the deposition as tended to show that he had made such different statements, upon the ground that Reid had not first been inquired of by the counsel for the government whether he had made such different statements.

John C. Brooks, called for U. S., testified:

I was with A. E. Stevens appraising iron last summer. Remember a lot of chains. We examined them. Been in iron business
105 forty years. They appeared to be a good article, and never to have been used. Most of them were new, and I think we called them all as good as new—all fit to be used as chains.

Upon cross-examination, witness testified:

I think some had been used very little, if at all. No rust on them. Received lot of bar iron of Lathrop & Mosely. Returned 500 pounds to them. It was ordinary. It was all of one size. I sent for refined iron. This was not refined iron. The price for such as I sent for would now be 8 cents per pound. Never followed seas. Have not dealt in chain cables for 8 or 10 years. I wouldn't give store-room to such iron as they sent me. It would injure the reputation of my store.

Wm. P. Merrill testified as follows:

Am telegraph manager here. A telegram was sent from Simeon Locke to Bowman, and one to J. W. Reid, in April last. Didn't

know who brought these telegrams to office. I did not receive them.

Upon cross-examination, witness said :

I have no doubt they were sent forward.

Jonas Carruth recalled for plaintiffs, testified:

I found a dispatch in Dale's room after Bowman left. The paper shown me is similar, and I should think it to be the same one. It remained in my possession until some one called and took it It was in an envelope, and this envelope looks like one. I delivered dispatch and envelope to Bingham. I remember lot of chains that passed through Island Pond May 17, for Portland. Cars of iron arrived before this lot. Among that lot I noticed smaller pieces of chain. They were shorter than those in invoice in question. May have been shorter—may have been worse.

George N. Dale, recalled:

Saw a paper that Carruth picked up after Bowman left. It was a despatch in an envelope, opened. Should know the paper if I should see it. I think the dispatch shown me is the one. It was found, as I recollect, the same evening after Bowman went out. The book shown me is the import book on which entries are made at port of Island Pond. Entry was made Sept. 28th, 1863, by Deputy Collector Bowman, of certain goods by Fennessy as consignee of owner. This entry was made up on paper marked D. My attention was not particularly called
106 to it till Simeon Locke came up to see about it. Considerable talk about it. This entry was made, and it was examined by one of the deputies. Locke came to me, and we had talk about the car. Don't know that I inspected it personally. Simeon Locke told me that the goods were going to that concern. I did not know whether he was agent for, or partner with his brother at that time, I saw none of these goods taken out at Island Pond. Simeon Locke asked me "if I did not think he was honest as the times would admit of." These goods were entered and duties paid on them at Island Pond. I think Locke said I was correct about car, but wrong about what I said about his carrying off lead.

Upon cross-examination, said witness said:

Locke told me that Laws was agent, whether in partnership with his brother or not I cannot recollect.

Here attorney for U. S. offered and read paper D, subject to objection to its admission.

D.

[No. 18.] U. S. CONSULATE GENERAL,
British N. A. Provinces.

I certify that the goods or merchandise described in this invoice are the growth and produce of the province of Canada.

Montreal, September 22, 1863.

W. BENNETT, *U. S. Consular Agent.*

MONTREAL, *Sept.* 18*th*, 1863.

Mr. S. B. Locke bought of Wm. Lawes:

tons.	cwt.	qr.	lbs.		
24	2	0	7	of iron *a* $20 00 per ton,	$483 05
			6,237	glass *a* 1 1-2 cts. per lb.,	94 90
			22,353	rags *a* 3 1-2 cts. per lb.,	782 35
					$1,360 30

Received payment by draft,

WM. LAWES.

No. of manifest.	Date of entry.	Importer's name.	Quantities and species of merchandise.	Value of goods exempt from duty.	Value of articles paying specific duties.	Rate of specific duties.	Amount of specific duties.	Total amount of duties.
66	1863. Sept. 28.	Edw. Fennessy.	T. C. 24 3 scrap iron *a* 20 6,327 lbs. old glass *a* 1½c. 22,353 rags *a* 3½c.	$95 00 $782 00	$483 00	$6 per ton.	$144 90	$144 90

Rec. 207—6

I hereby certify that the above is a true copy from the original import book in the custm-house at Island Pond, Vt., January 13, 1865.

GEORGE N. DALE, *Deputy Collector.*

District of Maine, in District Court, Dec. T., 1864, to wit, January 14, 1865.

UNITED STATES BY INFORMATION
vs.
A LOT OF LEAD, *et al.*, S. B. LOCKE, claimant.

It is agreed that the foregoing transcript may be used in evidence for all purposes of the present trial, and for all purposes of exception or error, the same as the original book of entries could be used.

MILTON ANDROS, *Attorney for Claimant.*
G. F. TALBOT, *Attorney for U. S.*

108 James Tremaine called by U. S. attorney:

Papers shewn me are my handwriting, and I signed them per Locke. I usually word them without consultation with Locke; presume I did these.

Pillsbury called by U. S.:

Am operator in telegraph office in Portland. In April last I sent forward these despatches, my check is upon them.

Here attorney for U. S. offered the following despatches, objected to by claimant and admitted:

AMERICAN TELEGRHPH COMPANY,
4 *p. m.*, *No.* *Time.*

[U. S. int. rev. 3-ct. stamp.]

Terms and conditions on which this and all messages are received by this company for transmission:

In order to guard against errors or delays in the transmission or delivery of messages, every message of importance ought to be repeated, by being sent back from the station at which it is to be received to the station to which it is originally sent. Half the usual price for transmission will be charged for repeating the message, and while this company will, as heretofore, use every precaution to ensure correctness, it will not be responsible for errors or delays in the transmission or delivery of repeated messages beyond fifty dollars, unless a special agreement for insurance be made, and paid for, at the time of sending the message, and the amount of risk be specified on this agreement; nor is the Company to be responsible for any error or delay in the transmission or delivery, or non-delivery of any repeated message beyond five dollars, unless in like manner, specially insured and amount of risk paid for at the time. No liability is assumed for any error or neglect by any other company over whose lines this message may be sent to reach its destination. No liability for any error in cipher massages.

E. S. SANFORD, *Pres't.*
CAMBRIDGE LIVINGSTONE, *Sec'y*, 145 *Broadway*, *N. Y.*

109 PORTLAND, 30 *April*, 1864.

Send the following message, subject to the above conditions:
To J. & W. REID, *Quebec* :—
(Give address in full.)

Go to Russel's on arrival of train to-morrow morning, and see Bowman; speak to him as you would to me; go according to his directions. See Julien's invoice all right.

SIMEON LOCKE.
4.8 P.

Answer by telegram you have received this.
Words 37 237 p. Operator's check.
☞(Please write your address under the signature.)☜

AMERICAN TELEGRAPH COMPANY,
4 *p. m. No.* *Time*

[U. S. int. rev. 3-cts. stamp.]

Terms and conditions on which this, or all messages are received by this company for transmission:

In order to guard against errors and delays in the transmission or delivery of messages, every message of importance ought to be repeated, by being sent back from the station at which it is to be received to the station from which it is originally sent. Half the usual price for transmission will be charged for repeating the message, and while the company will, as heretofore, use every precaution to ensure correctness, it will not be responsible for errors or delays in the transmission or delivery of repeated messages beyond fifty dollars, unless a special agreement for insurance be made, and paid for, at the time of sending the message, and the amount of risk be specified in this agreement; nor is the company to be responsible for any error or delay in the transmission or delivery, or non-delivery, of any repeated message beyond five dollars, unless in like manner insured, and the amount of risk paid for at the time. No liability is assumed for any error or neglect by any other company over
110 whose lines this message may be sent to reach its destination. No liability for any error in cipher messages.

E. S. SANFORD, *Pres't.*

CAMBRIDGE LIVINGSTON, *Sec'y*, 145 *Broadway, N. Y.*

4:10 p. m. PORTLAND, 30 *April*, 1854.

Send the following message, subject to the above conditions:

To Mr. BOWMAN, *care of J. & W. Reid, Quebec*:

(Give address in full.)

Be very particular about weights; have learnt something since I saw you; be particular about every point with Mr. Reid. Shew this to Mr. Reid.

SIMEON LOCKE.

25 165 p. 4:26 p.

Words. Operator's check,

☞(Please write your address under the signature.)☜

Otis Cutler, recalled by plaintiffs, testified:

Was at Quebec when testimony was taken for U. S. and claimants; have had conversations two or three times with Simeon Locke.

(The conversation of Simeon Locke with witness objected to, upon the ground that it was not made in the presence of the claimant, and that the declarations of Simeon Locke could not be used against said claimant. Objection overruled, and witness allowed to testify to them.)

Once in cars from Island Pond down——

(Conversation objected to and admitted.) (Claimant objects to the admission, and then and there requested his exception might be allowed.)

In this conversation Simeon Locke told me he purchased it himself; that it was the clearing out of lots of different dealers; said he had consulted Andros, who had told him that it made no difference what

invoice price was, as duty was specific; said there was iron in that lot that he paid $40 a ton for. While in Quebec I went after Patterson to get him to testify; couldn't get him to go.

(Objected to by claimant, but admitted.)

Was present when his deposition was taken by claimant. His name was Pemberton Patterson.

111 Upon cross-examination he testified:

He did not tell me which Andros so told him.

Robert A. Bird, recalled, testified as follows:

I have what Bowman sent me as a copy of the entry at Island Pond, marked D. The goods described in this paper D are those which are seized and forfeited. Simeon Locke came in and claimed these goods as the property of his brother, Samuel B. Locke, of Boston. These goods were seized and forfeited.

The counsel for the United States now rested the case on behalf of the government. Whereupon the claimant, to maintain and establish the issue on his part, introduced and examined the following witnesses, who testified as follows:

William E. Coffin testified that he resides in Boston; is engaged in the manufacture and sale of iron. I purchased above forty tons of bar iron of S. B. Locke, at auction, in August, 1864; there were twelve persons, dealers and others, present at the sale; took it to my wharf; it was in bars from ten to twenty feet long, somewhat rusty; there was a small quantity of hoop iron in bundles; it appeared to have been on hand some time; different kinds of iron; it appeared to be a promiscuous lot; paid from 6 to 7 cents per pound; iron went up from April to August from 2 to 2 1-2 cents per pound. We had to sell it, but the quality was so poor we could not sell it; tried to get Mosely to buy it, but he would not; then sent it to him to be sold on commission; some has been sold but returned. As a manufacturer of iron, could not say it was worth anything at all; it could not be any better for manufacture; it was bad from the beginning; it was cold short, breaks very easily like cast iron. I should be very willing to exchange it for a good quality of scrap iron. I would sell it for considerably less than it cost; would sell it for four cents a pound and pay a commission for a purchaser. I should not think it was a merchantable lot. It would not compare favorably with any good iron. Merchantableness of iron depends on sizes. This would not be considered a good assortment of sizes. This lot I bought at Battery wharf, represented as good Scotch iron, and that it came from Canada via Portland. The witness
112 also testified that English bar iron was selling at this time from 9 to 10 cents per pound, and Pembroke iron at 12 cents per pound. You cannot determine by the eye "hot short" and "cold short;" they must be discovered by some chemical process. Hoop iron is usually put up in lengths in 56-pound bundles; band iron in 112-pound bundles.

Upon cross-examination said witness testifies, good Scotch bar iron was then worth 9 1-2 cents per pound.

Arthur M'Avoy testified, that he is a merchant in Boston, in the iron trade; has been engaged in it nearly forty years; was at a sale on Battery wharf, in August last, when Mr. Coffin made a purchase; went to purchase, if I could make anything; bid 4 1-4 cents per pound, which was as high as I was willing to go; looked over the whole; found it pretty rusty; could not find any stamps on it to guide me as to the quality of this iron; sizes from 1 1-4 to 6 inches in width, 1 1-4 to 7-8 inches, I think; the square iron was from 1 1-8 to 2 1-4 inches, I think; very rusty; some of it pock-marked. I thought it must have been manufactured a long while. Some of it was very unsaleable sizes. Coffin's house gave me an order on Mosely to get a number of bars of it. I got 150 bars of the sizes I wanted. I concluded to sell some of it. I let a man have a lot of it for tires. He took two bars; one of them broke in two places, and the other would not weld; there was no fibre to it; breaks like cold cast iron; it was made from stock; would look smooth enough on the surface, but had no body; common English and Welsh iron would make tires, but this would not. I should rather have a lot of good scrap iron by ten per cent. than this. I should not want to work this iron. The best English squares were selling in August at 10 to 10 1-2 cents per pound; scrap iron 4 cents per pound.

Upon cross-examination, witness testified:

I was a worker and seller of iron; didn't undertake to work any of this iron; didn't see any of it worked; there was no brand on it. I saw a lot on chains of Battery wharf at the time; have carried on the business of making and selling chains for over twelve years. I think there was not a new chain among all of them that I saw on
113 Battery wharf; they pass old chains through a hot fire which takes off the scales, and then black them over with cold tar; sometimes they hammer the links and then black them.

Flavel A. Mosely testified that he resides in Dorchester; is of the firm of Lathrop & Mosely, iron dealers, in Boston; has carried on the business for fifteen or twenty years; deal largely in iron; deal in English and American refined irons; examine the qualities often. We received a consignment of iron from Mr. Coffin three or four months ago. It was a job lot of various sizes; from 30 to 40 tons of it. We have not sold it; sold from 3 to 3 1-2 tons of it; the lot sent to Mr. Brooks, of Portland, he returned it; two or three other lots besides this were returned; the quality is very poor, very rusty; some was not quite so poor; such as merchants would not buy. Coffin called on us to make an offer for the lots; we refused to buy it; then he said he would send it to us as consignment, to do as well as we could with it. I would not give more than scrap iron price for it; the assortment was very poor indeed; it is odds and ends of refuse lots; it was not saleable to merchants. Coffin got deceived in it.

In cross-examination witness testified that he thought Mr. Brooks had about half a ton that was returned. We sold at different prices, averaging 7 3-4 cents per pound, less 4 per cent.; am not confident half a ton has been returned; think 1-4 of a ton was returned; don't swear that 1-8 of a ton was returned.

Henry H. Upton testified:

Is a mariner; has followed the seas for fourteen years; six years as master; last summer sailed between Boston and Portland, in the H. Prescott; took a quantity of bar iron, chains, and scrap iron for S. B Locke in the Prescott; the bar and scrap iron was in the shed at the Grand Trunk wharf; the chains were on the west side of the shed on a platferm; carried iron and chains to Boston, and delivered them on Battery wharf. I have had the ordinary experience of a mariner in handling chains for fourteen years. I helped put these chains on board the vessel, and helped discharge them; for chains they were old chains. I think there was none of the chains that had not been used. I do not think there were any that had not been used
114 at sea; they were badly rusted. One-half of them had bars broken out of them. I sailed from Portland with these goods August 6; freight to Boston $1 75 per ton, right through, on all the iron.

Bejamin W. Pickett testified that he resides at Cape Elizabeth; is a ship-builder; has been engaged in the business twenty-five years. Have purchased chains for vessels. Some time last July I was looking round with a view of buying two second-hand chains. Capt. Fitts was interested in the vessel with me. We went to Grand Trunk wharf last July, maybe—it was warm weather—and examined some chains on the westerly side of the freight depot. The chains were old chains, second hand chains. I did not see any new chains in the lot; we decided they would not answer—too much used to do.

The claimant then offered in evidence the deposition of James Reid, the person who appears in the original invoice and the declaration and certificate thereto annexed as the owner of said merchandise at the time of shipment, for the purpose of showing the actual cost and value of said iron chains.

The district attorney objected to the reading of such parts of the deposition as tended to show a sale to said Locke previous to the shipment of said merchandise, which objection being sustained by the court, and such parts of the deposition being excluded, the claimant then and there excepted to the ruling of the court, and asked to have his said exceptions allowed, which was done. The evidence thus excluded was in the words following:

"The whole lot of iron, bar, scrap, and chain, we sold to S. B. Locke, through Simeon Locke, acting as his agent. We understood Simeon to be the traveling agent of S. B. Locke. We sold the whole to Locke, at thirty dollars the ton. Thirty dollars the ton was the actual price received by us for the whole lot. It was invoiced as it was sold. The quantities specified in the invoice were those Mr. Locke paid me for, and the prices specified were the prices he paid."

James Reid, of Quebec, in the province of Canada East, being duly sworn, on oath deposes and says:

115 I am of the firm of J. & W. Reid, merchants of Quebec. In April last we had a quantity of iron on hand, consisting of bar iron, scrap iron, and iron of different sorts, and old chains, the whole of which had been used. The bar iron was made up of cullings of lots of bar iron, and quite unsaleable in our market for use. We had bought it from stores and shipyards; it was of all lengths and of all sizes. * * * * * * *

We wanted to clean out the whole of these kinds, and we offered it to him at the average value. We had other bar iron on hand saleable in our market, which we did not sell to Locke. All values with us were in gold; at that time prices were in gold. Such scrap iron was then worth about eighteen dollars a ton, at Quebec; old chains were worth from thirty to thirty-two dollars a ton; some of the chains were fit for nothing except as scrap iron; some were fit for use. Common bar iron was retailing at forty dollars the ton. * * * The iron was shipped in lighters to point Levy, thence by G. T. cars for Boston; some little hoop iron was among it, was worth about nine dollars a ton; it was turned in as part of the scrap iron. It is customary with us to sell old iron lumped in this way, frequently do so. Mr. Omer Burnier loaded it on the cars at point Levi. I went before the consul and made affidavit to the bill. Paper marked A is the copy of the original invoice furnished me by the consul. It was a correct invoice of all the stuff which had been sent up to that time; the prices stated were all the actual prices, * * * the weight specified in the invoice was the weight according to our scales when we weighed it. * * * It was lumped together, and no description was made. I furnished to the consul three invoices or schedules, one of which was on a blank, furnished by Mr. Fennessy, the heading of which was as follows: "Invoice of merchandise to be transported on the Grand Trunk railway of Canada to the custom-house at Island Pond, Vermont, consigned to Edward Fennessy, to be by him entered there, and thence to be transported to S. B. Locke, Boston." The other two were headed, "Mr. S. B. Locke, bought of J. & W. Reid." In all other respects they were identical. We

116 sent the cars along, and sent to Fennessy his copy of the invoice. We next heard from it in four or five days; we received back the invoice from Fennessy with this memorandum written on the bottom of it: "Old chains, bar and scrap iron must be separate," with the initials "E. F." I then made out another invoice, specifying the quantities of each kind, viz., of bar, scrap iron, and chains, adding to it three car loads then at the station—a new lot—and obtained a certificate from the consul for the whole quantity, stating to him the reason of my demand. I gave the new invoice to Mr. Bowman. I did not know whether the U. S. duties were specific or ad valorum; did not know that it made any difference whether the articles were specified or not, the price being the same for all. I made out the invoice just as I thought best, that is, my clerk did, without any instructions from any one, as he usually did. Did not

give any instructions as to how the iron was loaded on the cars. The goods were weighed by men in our employ. I took the weights from their return. Each kind of iron was weighed separately, so that we knew how much of each kind there was. * * * There was no intention or design on my part, or on the part of any one else, to my knowledge, to defraud the U. S. of any of their duties. I annex a copy of the certificate of the second invoice of 2d of May, with consular certificate, marked B.

Cross-examination.

Mr. Locke did not pay me directly. We generally draw for the amount. We drew on him in general account. We have not settled, and I do not know whether he owes us or we him. About this time we drew on him for about the amount we thought was due us. Our drafts on him are made payable in Boston, and we sell them in Quebec. They are payable in American currency, or were so at that time. Our account is kept in gold. We credit Locke with net proceeds as gold. If we sell a draft for 1,000 dollars, we credit whatever we receive therefor. We realized from the iron in this invoice thirty dollars a ton in gold. I received the paper marked A from the consul, and I brought it here. The invoice marked C was made by my clerk. As signed by me it contained the first four items, and was dated April 23, 1864. That was attached to a consular certificate and sent to
117 Fennessy, at Island Pond. Where the invoice was brought to me, on the 2d of May, I think, I told the clerk to add the quantities that had been sent since. I had the loading of the three other cars put on the new invoice. The paper C did not go back to Island Pond, but remained in our office. J. & W. Reid were the actual owners of the lot of iron sold to Locke, through Simeon Locke, a week or two before we made the first invoice. I declared that I was the owner of these goods the 2d of May, because that is the way we generally do. I gave the new invoice to Mr. Bowman the same day Mr. Bowman brought back the old one, at our place in Quebec; I think it was the 2d of May.

Direct resumed.

When I got the 2d invoice I explained the whole matter to the consul, and he gave me the certificate of May 2d.

Cross-examination resumed.

Simeon Locke was at Quebec when he purchased the iron; he had been there one or two days.

JAMES REID.

No. 38. A.

[Copy from record.]

FORM No. 144.

Certificate of consular officer, to be endorsed on, or attached by seal and tape to, each of the triplicate invoices.

I, Charles S. Ogden, consul of the United States at Quebec, do hereby certify that at Quebec, on this 23 day of April, anno Domini 1864, the within invoice, numbered 38, in which are mentioned and described certain rags, rope, lead, old chains and iron, amounting, with the charges thereon, to the gross sum of thirty hundred eighty-seven 87-100 dollars, was produced to me by J. Reid, in person, the owner of the goods, wares and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of Boston, in the United States of America. I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a credible person, and that the statements made in the said declaration are true.

118

Witness my hand and seal of office, at Quebec, the day and year aforesaid.

[L. S.] CHARLES S. OGDEN,
Consul of the United States of America.

NOTE.—Insert after the name, in the first line, the proper title of the consular office; and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

This invoice was not forwarded. Additions made to it, and certified in No. 40.

No. 38.—*Copy from record.*

FORM No. 143.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to each of the triplicate invoices.

I, J. Reid, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice mentioned and described; that the said invoice is in all respects true; that as to all the goods, wares, and merchandise therein mentioned, it contains a true and full statement of the time when, and the place

where, the same were purchased, the actual cost and quantity thereof, and of all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice, except such as have been actually allowed thereon; that the currency in which said invoice is made out is the currency which was actually paid for the said goods, wares, and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares, and merchandise mentioned
119 in said invoice at the port of Boston, in the United States of America.

(Signed in triplicate.)

J. REID, *Owner.*

Dated at Quebec, this 23 day of April, 1864.

NOTE.—After the word "I," in first line, insert the name of the person making the declaration; after the word "of" insert the name of the place; after the words "I am" the corresponding designation, as owner, purchaser, or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.

The above is copied from the record in this consulate, on this twenty-sixth day of Sept., 1864.

D. THURSTON,
U. S. V. Consul, Quebec.

Mr. S. B. Locke, bo't of J. & W. Reid:

10,815			lbs. rags,	3 1-2	$378 52
400			lbs. old rope,	4	16 00
839			lbs. lead,	4 3-4	39 85
T.	C.	QR.	LBS.		
88	8	3	25 old chains and iron, *a* $30		2,613 00
					$3,087 87

Quebec, 23d April, 1864.

Copy from record.

[SEAL.]

D. THURSTON,
U. S. V. Consul.

B.

Copy of certificate issued by C. S. Ogden from this consulate, May 2, 1864.

FORM NO. 144.

Certificate of consular officer to be endorsed on, or attached by seal and tape to each of the triplicate invoices.

I, C. S. Ogden, consul of the United States at Quebec, do hereby certify that at Quebec, on this 2 day of May, anno Domini 1864, the

within invoice, numbered 40, in which are mentioned and described certain rags, scrap and bar iron, old chains, &c., amounting, with the charges thereon, to the gross sum of forty-two hundred thirty-one $\frac{72}{100}$ dollars, was produced to me by J. Reid in person, the owner of the goods, wares, and merchandise therein mentioned, who thereupon declared in writing, in my presence, that it was intended to make entry of said goods, wares, and merchandise at the port of Boston, in the United States of America. I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be; that he is a credible person, and that the statements made in the said declaration are true.

120

Witness my hand and seal of office, at Quebec, the day and year aforesaid.

[L. S.]

CHARLES S. OGDEN,
Consul of the United States of America.

NOTE.—Insert, after the name in the first line, the proper title of the consular office, and after the word "certain" a general description of the kind of merchandise mentioned in the invoice. On the [L. S.] place the seal of the consulate.

FORM NO. 143.

Declaration to be made by the purchaser, manufacturer, owner, or duly authorized agent of such purchaser, manufacturer, or owner, where merchandise has been actually purchased, and to be endorsed on, or attached by tape and seal to each of the triplicate invoices.

I, J. Reid, of Quebec, do solemnly and truly declare that I am the owner of the goods, wares, or merchandise in the within invoice mentioned and described; that the said invoice is in all respects true; that as to all the goods, wares, and merchandise therein mentioned, it contains a true and full statement of the time when, and the place where, the same were purchased, the actual cost and quantity thereof, and of all charges thereon; that no discounts, bounties, or drawbacks are contained in said invoice, except such as have been actually allowed thereon; that the currency in which said invoice is made out is the currency which was actally paid for the said goods, wares, and merchandise, and that no different invoice thereof has been or will be furnished to any one. I further declare that it is intended to make entry of the goods, wares, and merchandise mentioned in said invoice at the port of Boston, in the United States of America.

121

(Signed in triplicate.)

Owner.

Dated at Quebec, this 2d day of May, 1864.

NOTE.—After the word "I," in first line, insert the name of the person making the declaration; after the word "of" insert the name of the place; after the words "I am" the corresponding designation,

as owner, purchaser, or manufacturer, or duly authorized agent, as the case may be; after the signature insert the designation.

Copy of record in consulate, at Quebec, Sept. 21.

D. THURSTON,
U. S. V. Consul.

B.

Mr. S. B. Locke bo't of J. & W. Reid:

10,815			lbs. rags,	3 1-2 c.		$378 52
400			lbs. old rope,	4 c.		16 00
839			lbs. old lead,	4 3-4 c.		39 85
42	16	0	9 bar iron,	$30		1,275 13
38	4	2	10 scrap iron,	$30		1,146 90
45	10	1	0 old chains,	$30		1,365 37
						$4,221 77

Quebec, 2d May, 1864.

Copy of record in this consulate.
Quebec, 21 Sept., 1864.

[SEAL.]

D. THURSTON,
U. S. V. Consul.

122 Omer Burnier, of Point Levi, Canada, of lawful age, being duly sworn, on oath deposes and says:

I was employed for Mr. Reid to load cars for him, at Point Levi, last April, and have been in such employ some two years. I have a store at Point Levi, and employ men to do the loading; I superintend it. These cars were loaded with some bar iron, some scrap, some chains, some rags. Goods were brought from Quebec in batteaux, and sometimes in steamboats. We loaded sometimes two, three, or four cars a day, as we had the stuff; in loading we put in such as we had, sometimes bar at bottom, sometimes scrap, made no difference, just as it came; we put in, as near as we could, ten tons to the car; if there was not enough to fill up, would send some from my store, which I had sold to Mr. Reid. The bar iron was the refuse of the shops after being culled, was not saleable in Quebec as marketable iron. I deal in scrap iron. Scrap iron was worth from seventeen to eighteen dollars a ton; by scrap iron we mean old wrought iron; some of the chains were worth from thirty to thirty-three dollars a ton, others were worth nothing except as scrap iron; the bar iron was of all lengths and sizes. Good, merchantable bar, worth forty dollars a ton. Old hoop iron half price of scrap iron, say nine dollars a ton. Had no instructions as to how I should load the cars; loaded as I pleased; gave no instructions to the men. As soon as you opened the door you could see the bars; the scrap iron put more at the ends. The motion of the cars would naturally settle it down.

Cross-examination.

I furnished about twenty tons of scrap iron in this lot. I cannot say whether there was five tons or more of boiler plate iron in the lot. Have loaded other lots of iron for Reid to Locke, and to other parties, part of which I furnished.

OMER BERNIER.

123 Charles O. Sawyer testified:

I was employed as clerk for S. B. Locke, Boston; have been about two years; my duties are attending to receiving, and delivering goods. Bar iron and chains came to us about August 10 from Portland, by the H. Prescott. It was discharged on Battery wharf. The bar iron was sold at auction. I delivered it to Mr. W. E. Coffin's teams. Some hoop iron was sold to Ballou at five cents. Coffin had all the bar iron that was brought to Boston. Scrap iron was sold at 3 to 3½ cents, at private sale. Barneshad part of chains. Rest remain on Battery wharf.

James Freeman testified:

I recollect the cars loads of merchandise in question very well. The chains were taken from Portland in the H. Prescott, Upton, master.

David Boyd testified:

Am a rigger; been in the business forty-one years, at Portland; have also been an owner of vessels. It is part of our business as riggers to bend the chains. It has been my business for this time to work in and around vessels; last summer I was in want of chains or cables for a vessel I was building. I went down with Capt. Fitts and examined a parcel of chains at the Grand Trunk depot, on platform on westerly side; examined them with a view of purchasing. There were some 10 or 12 chains. I do not think there was a chain there which had not been used at sea. There were none of them I was willing to purchase to put on board this new vessel. None of them would suit us. The whole lot would have brought 1-3 the price of an equal lot of new chains.

I, Edward Fennessy, of Island Pond, in the State of Vermont, on oath depose and say: I have been agent at Island Pond for the Grand Trunk railroad, also a custom-house broker. A parcel of cars came to me in April last containing old iron, bar iron, rags, &c., from J. & W. Reid, of Quebec, consigned to me to be forwarded to S. B. Locke, Boston. An invoice, the paper marked C, accompanied the goods. This is a form in use which merchants have for making out their invoice of value. I got up the form and sent it to J. & W.
124 Reid. When the paper came to me it contained the four first items with the signature and date, April 23, 1864. I may not have received it the 23d of April. These invoices generally came under cover to me. The regular consular certificate was annexed to the invoice when I received it. Did not enter the goods. Went out and examined the goods. Found some old chains and scrap iron, and

bar iron, and the invoice said old iron and chain, and I could not enter the iron on that invoice. The cars were on a siding and remained there in charge of custom-house officers. I returned the invoice to Quebec with a memorandum put upon it by my direction, by Mr. Bowman, my clerk. That memorandum read as follows: "Old chains, bar and scrap iron must be separate." Mr. Bowman being about going to Quebec that night, I asked him to take the invoice and give it to Mr. Reid for correction, which he did, and brought back a correct invoice from Mr. Reid to me. I asked Mr. Bowman to make out the entry for the goods in those cars according to the new invoice, as I wanted to get the cars off. Mr. Bowman made the papers out. I executed them and delivered them to the custom-house. The goods were entered in bond on the second invoice and forwarded. Mr. Bowman had other business at Quebec. I could have sent the invoice as quick by mail, but as he was going I gave him the invoice to take with him. There were three more cars of same kinds of goods in the second than in the first invoice. They were not there when the first invoice came. Cannot say when they did get there; think it was before the second invoice came. When I found the cars the first thing I saw was the bar iron. I did not get into the cars. It was on account of the bar iron that I sent the invoice back. The custom-house officers at Island Pond examined the cars before entry to see if their contents agreed with the manifest. I did not make any attempt to enter the goods until I received the second invoice; cannot be positive, but don't think I did.

Cross-examination.

A custom-house broker is one who attends to the custom-house business for parties who are not present, who have business at the custom-house requiring the attention of an agent. The only special authority I had from Reid is the invoice of consignment to me marked C. I was at that time agent also of the Grand Trunk. I ceased to be such agent the last day of August. Mr. Bowman's name is N. P. Bowman. Mr. Bowman told me that he was going to see his brother, who was clerk of the Russel House at Quebec. Cannot say how soon after Mr. Bowman returned before the papers were made out. The goods were entered under second invoice. Mr. Bowman was gone, I think, two days. He left the custom-house in March; at this time was writing in my office for me.

EDWARD FENNESSY.

C.

Invoice of merchandise to be transported on the Grand Trunk railway of Canada, to the custom-house at Island Pond, Vermont, consigned to Edward Fennessy, agent of the Grand Trunk railway, to be by him entered there, and thence to be transported to S. B. Locke, Boston.

Marks.	Quantity.	Description of goods.		Value. cts.
947				
1045	10815 lbs.	Rags, at	3½c.	378 52
1107	400 "	Old rope,	4	16 00
1875				
1737	839 "	Lead,	4¾	39 85
3175	T. CWT. Q. LB.			
1061	42 10 0 9	Bar iron,	$30	1275 13
144				
1201	38 4 2 10	Scrap iron,	"	1146 90
1291				
1740	45 10 1 0	Old chains,	"	1365 37
1239				
1143				$4,221 77
1584				
3219				

Old chains, bar and scrap iron must be separate. E. F.
J. & W. REID.

May 2nd, 1864.

Francois Zavier Julien testified:

Live in Quebec, and keep a junk store; buy and sell chains; been 13 years in the business. I saw a parcel of chains that Locke
126 had of Reid in April. I would not paid more than a dollar and a half a hundred for the lot right through. Some of them had broken bars across them.

George Wallace testified:

I reside in Boston; am master of a packet between Boston and Portland; have been master 8 years; was at sea 6 years before that; been acquainted with chains during that time. Last April or May I saw a lot of chains. Locke wanted me to take them to Boston, but they were in the hands of the government, and they would not give them up. I saw the chains in Portland, on the westerly side of the building where the steamships land their cargoes—same chains that Upton afterwards took away. I examined them to see their condition. They were old chains and none of them were new.

George Teesdale testified:

I was in employ of Tremaine. He and the Messrs. Lockes were

one firm as I considered. Simon Locke employed me: Tremaine sent me to attending to unloading these cars.

The evidence in the case being closed, the counsel for the claimant prayed the honorable court to instruct the jury as follows:

District Court of the United States, Dec. T. 1864, to wit. Jan. 1865.

THE UNITED STATES BY INFORMATION
vs.
EIGHT HUNDRED AND THIRTY-NINE LBS. OF LEAD and other merchandise. Samuel B. Locke, claimant.

UNITED STATES OF AMERICA, *District of Maine, ss*:

And now, in open court, and before the jury leave the bar, the counsel for the said claimant prays the honorable court here to instruct the jury.

Prayer for instructions.

I. That in order to entitle the United States to a verdict of forfeiture under the first, second, third, fifth and sixth counts in said information, the jury must be satisfied that Fennessy knew
127 that the said invoice, upon which he entered said merchandise, did not conform to the requirement of the act of Congress of March 3d, 1863, and that he made the entry thereon with the intent and design of defrauding the United States.

II. That the bar iron, as well as the scrap iron and chains mentioned in the invoice, was subject to a specific duty. If the court refuse the instruction, then

III. That any false or fraudulent statement with regard to the value of the bar iron, only affects that article in the invoice and does not subject the other articles proceeded against and subject to a specific duty to a forfeiture.

IV. That in case of a specific duty it is not requisite that the invoice, under the act of Congress of March 3d, 1863, should state the cost or value of the merchandise subject to such duty, embraced therein.

V. That old iron cables or chains, or parts thereof, classified as such in the invoice, are subject under such classification to the same duties as iron, cables or chains, or parts thereof.

VI. That a mistake or error in the classification of merchandise in the invoice does not work a forfeiture of the same.

VII. That if the jury find that all of the cars containing the merchandise mentioned in the invoice had arrived at Island Pond at or before the time the same were entered, and that said invoice was made out and authenticated before the time that all of the cars containing said merchandise had left Point Levi, then the whole of said merchandise is to be considered as one shipment, and the invoice

thereof to have been made out and duly authenticated, as required by law, at or before the shipment of the same.

VIII. That if the jury find that said merchandise was admitted to an entry at Island Pond, and the duties there secured to be paid, then the mere fact that the invoice, declaration, and consular certificate, required by the act of March 3d, 1863, were not made out till after the shipment of the merchandise, does not work a forfeiture thereof.

IX. In case of specific duty, it is not material that the invoice under the act of Congress of March 3d, 1863, should contain
128 a statement of the cost or value of the merchandise named therein, and if the same be falsely or erroneously stated therein, it does not work a forfeiture of the merchandise.

XI. In an invoice of merchandise under the act of March 3d, 1863, it is not requisite to state the quality of merchandise, or the number of packages or cars in which the same is contained, or the quantity contained in each package, and a false statement as to the particulars is no cause of forfeiture.

XII. The fact that a package is found to contain an article not specified in the invoice, is no cause of forfeiture under the act of Congress of March 3d, 1863. If the court decline to instruct the jury as prayed for in Article XII, then

XIII. That if the jury find that any one package contained an article not named in the invoice, they must be satisfied that the omission to include such article in the invoice did not arise from error, inadvertence, or mistake, but that the same was deliberately omitted with a design of defrauding the United States, otherwise it is not a cause for the forfeiture of the merchandise.

XIV. That only the package in which said article is found can be forfeited, and not the whole invoice.

XV. That the 66th section of the act of Congress of March 2d, 1799, is not in force as to invoice under the act of March 3d, 1863, if goods subject to a specific duty. And if the court decline to give this instruction, then

XIV. The jury must be satisfied that the said goods were invoiced at less than the actual cost thereof at the place of exportation, and were entered on said invoice with a design to evade the payment of the duties thereon, or some part thereof; otherwise there is no cause of forfeiture under the fourth count in said information.

MILTON ANDROS,
Counsel for Claimant.

Instructions refused.

Which instructions, and each and every of them, the court then and there refused to give, and the claimant's counsel then and there excepted to each and all of said refusals to give said instructions,
129 and prayed his exceptions might be allowed, but instructed the jury that—

Instructions given.

"Every shipment of goods from a foreign country, under the laws of the United States, should be accompanied by an invoice; that under the present law such invoice must be made and certified by a consul of the United States at or before the time of shipment.

"That where the transportation is upon a railroad, I do not say that the lading of each car constitutes a shipment, but the goods laden in every train of one or more cars leaving the foreign port together on the same day, must be considered a distinct shipment, and the invoice required by the statutes of the United States must be presented by the importer at the time of entry of such goods.

"If you find that the invoice by which these goods were entered was made and certified after the arrival of all the cars containing the goods embraced in this information in the United States, except the last, I instruct you that such invoice was not the invoice authorized by law, and that no legal entry could be made by it. And if such goods were entered by means of such unlawful invoice, they were liable to forfeiture to the United States, if that, the invoice must have been knowingly used. And as to goods that arrived after date of the invoice and declaration, in the United States, (if you find that any did so arrive,) there may be more doubt, but I instruct you if the invoice by which said goods were entered contained goods belonging to other and previous shipments not distinguished from them, that snch invoice was a false invoice of such shipment, to which it otherwise belonged and subjected the goods upon entry by means thereof to forfeiture."

Exception.

Whereupon the counsel for the claimant did then and there except to the aforesaid rulings and instructions of said court, as well as to the refusal of said court to give the instructions prayed for as above by the counsel for the claimant, and before the case was submitted to the said jury prayed of the court that each of said exceptions might be noted and allowed by the court. And thereupon the jury returned a verdict for the United States in the following words:

130 The jurors find that the said goods, wares and merchandise are forfeited in manner and form as is alleged in the counts of the information.

And inasmuch as the matters referred to and the instructions of this honorable court so objected to, as well as the instructions prayed for and refused, do not appear by the record and the verdict aforesaid, the counsel on the part of the claimant prayed the honorable court to set their seal to this bill of exceptions, containing the several matters proved and given in evidence, and the rulings, rejections, and directions of his honor the judge thereupon and the exceptions thereto. All of which being found to be true are allowed.

Signed and sealed as of the 19th day of January, A. D. 1865, the day on which the verdict in this case was rendered.

[L. S.] (Signed) ASHUR WARE,
Judge of the District Court.

Judgment.

And the said parties by their counsel respectively, having been fully heard upon said motion in arrest of judgement, on the thirty-first day of March aforesaid, the opinion of the court was announced, whereby it was ruled and determined that said "motion in arrest be overruled," to which opinion, ruling, and determination of the court the claimants by tneir counsel did then and there propose their exception in writing, and requested the court to put their seal to the defendant's said bill of exceptions, which was accordingly done, and the same then and there placed on file. Whereupon the district attorney moved for judgment and that the same be entered for his damages and costs.

All which being seen and by the court fully understood, it is therefore considered by the court here that the said goods, wares and merchandise are by law forfeited to the United States, and that a decree be entered accordingly. And thereupon the district attorney in open court further moves that judgment be rendered on the bond given to respond the appraised value of said goods, wares and merchandise, and costs.

131 Which being seen by the court aud fully understood, it is thereupon considered by the court here that said United States recover against Samuel B. Locke, Nathan M. Woodman, and Elisha Wheeler, the obligors named in said bond, the sum of twenty thousand nine hundred eleven dollars and thirty-nine cents, being the appraised value aforesaid, together with the costs of prosecution, taxed at four hundred and ninety dollars.

A true record.

Attest:

WM. P. PREBLE, *Clerk.*

UNITED STATES OF AMERICA, *Maine District, ss:*

I, William P. Preble, clerk of the District Court of the United States for Maine district, do hereby certify that the foregoing is a true copy of the record and of all proceedings in the cause of United States by Information *vs.* Eight hundred and thirty-nine pounds of lead and other merchandise, S. B. Locke, claimant, in this court.

In testimony whereof I have hereunto set my hand and affixed the seal of said court, this seventeenth day of April, in the year of our Lord one thousand eight hundred and sixty-five, and of the independence of the United States the eighty-ninth.

[SEAL.] WM. P. PREBLE, *Clerk.*

NOTE BY THE DISTRICT CLERK.—The judge, in response to a question by counsel for claimant, announced that it was not necessary for claimant to give a new bond for the appraised value of the goods, wares and merchandise, as a certified copy of the original bond would go up with the record, and that a bond for costs would be all that was necessary.

132 Said cause having been duly entered in this court at said April term, in the year of our Lord eighteen hundred and sixty-five, was thence continued to September term then next ensuing, when the plaintiff in error, by Milton Andros his counsel comes and "prays for lease to file the bond required by law, operating as a supercedeas and for a reasonable time in which to file the same," which prayer is granted by the court, and said plaintiff is allowed until the middle of vacation to file his bond aforesaid. Said cause is thereupon fully heard and argued. And on the fourteenth day of November, of the same year, said plaintiff in error files the following bond, to wit:

Know all men by these presents, that we, Samuel B. Locke, of Andover, Massachusetts, as principal, Nathan M. Woodman, and Elisha Wheeler, and James Tremaine, all of Portland, and
133 Simeon Locke, of Melrose, Massachusetts, as sureties are holden and stand firmly bound and obliged unto the United States of America, in the sum of forty-three thousand dollars, to be paid to the United States of America or its assigns, to the which payment, well and truly to be made, we bind ourselves and our heirs, executors and administrators, firmly by these presents. Sealed with our seals, dated the twenty-third day of November, in the year of our Lord one thousand eight hundred snd sixty-five.

The condition of the above obligation is such that, whereas the above-bounden Sam'l B. Locke, on the fifth day of April, A. D. 1865, prosecuted a writ of error to the Circuit Court of the United States for the Maine district, to reverse a judgment rendered in favor of the United States in a certain information wherein the
134 said United States were complainants and the said Sam'l B. Locke was claimant, by the District Court of the United States holden at Portland, on the 31st day of March, A. D. 1865, within and for the district of Maine; and whereas on the 28th day of September last past, leave was granted by the Circuit Court of the United States to said Locke to file by the middle of vacation the bond required by law and operating as a supercedeas: Now therefore if the said Sam'l B. Locke shall prosecute his said writ of error to effect, and answer all damage and costs if he shall fail to make good his plea, then this obligation shall be void, otherwise the same shall remain in full force.

	[L. S.]	SAMUEL B. LOCKE.
	[L. S.]	N. M. WOODMAN.
	[L. S.]	ELISHA WHEELER.
135	[L. S.]	JAMES TREMAINE.
	[L. S.]	SIMEON LOCKE.

Approved.

NATHAN CLIFFORD,
Associate Jus. Sup. Court U. S.

And thereafter, to wit, on the ninth day of April, in the year of our Lord eighteen hundred and sixty-six, on motion of the attorney of the United States, the said plaintiff in error is required by the

court to furnish one additional surety on his appeal bond, which order of the court is complied with on the part of said plaintiff by filing on the seventeenth day of said April the following additional bond, to wit:

Know all men by these presents, that we, Samuel B. Locke, of Andover, Massachusetts, is principal, and Oliver H. Lord, of Somersworth, in the State of New Hampshire, are holden and stand
136 firmly bound and obliged unto the United States of America, in the sum of forty-three thousand dollars, to be paid to the said United States of America or its assigns, to the which judgment, well and truly to be made, we bind ourselves, our heirs, executors and administrators firmly by these presents. Sealed with our seals, dated the seventeenth day of April, in the year of our Lord one thousand eight hundred and sixty-six.

The condition of the above obligation is such that, whereas the above-bounden Samuel B. Locke, on the fifth day of April, A. D. 1865, prosecuted a writ of error to the Circuit Court of the United States for the Maine district, to reverse a judgment rendered in favor of the
137 United States, in a certain information wherein the said United States were complainants, and the said Sam'l B. Locke was claimant, by the District Court of the United States holden at Portland, on the 31st day of March, A. D. 1865, within and for the district of Maine; and whereas on the twenty-eighth day of September last past leave was granted by the Circuit Court of the United States to said Locke to file by the middle of vacation, the bond required by law and operating as a supercedeas, which bond was duly filed; and whereas on the tenth day of April, A. D. 1866, it was ordered by the Circuit Court that further security should be given by said Locke in this behalf: Now therefore if the said Sam'l B. Locke shall prosecute his said writ of error to effect, and answer all damages and costs if he shall fail to make good his plea, then this
138 obligation shall be void, otherwise the same shall remain in full force.

[L. S.] SAMUEL B. LOCKE.
[L. S.] OLIVER H. LORD.

Said cause was thence continued from term to term to the present term; and now the court having fully heard and considered the same, it does appear to the court here that there is no error in the judgment rendered in the District Court, but that the same should be and is hereby affirmed with additional damages equal to six per centum on said sum of twenty thousand nine hundred eleven dollars and thirty-nine cents, from the date of said judgement in the District Court to the time of the rendition of this judgement, amounting
139 in all to the sum of twenty-three thousand nine hundred and five dollars and nineteen cents, with costs of suit taxed at five hundred and thirty dollars and seventy-nine cents.

Attest:

GEO. F. EMORY, *Clerk.*

Recorded from the original papers and minutes.

By GEO. F. EMERY, *Clerk.*

140 UNITED STATES OF AMERICA,
Office of the clerk of the Circuit Court U. S.:

I, Geo. F. Emory, clerk of the Circuit Court of the United States for the district of Maine, hereby certify that the foregoing contains a true and perfect transcript of the record, process and proceedings in a cause determined in said court, wherein Samuel B. Locke is plaintiff in error, and the United States are defendant.

In testimony whereof I have hereunto set my hand and affixed the seal of said court, this twenty-fifth day of November, in the year of our Lord one thousand eight hundred and sixty-seven.

[SEAL.] GEO. F. EMORY, *Clerk.*